Robey & Company

Registered Auditors

Eric Robey AAPA FAIA MBIM

Number 87 Bridge Road East Molesey Surrey KT8 9HH

Tel: 0181 783 1133 Fax: 0181 783 1107

Company No. 1788481

ER/LG/S13

5th July 1999

The Secretary Straigh Freight Ltd Albert Yard 7 Glasshouse Walk London SE11 5ES

Dear Sir

We write to inform you that we have resigned as auditors of Straight Freight Limited with effect from 28th June 1999.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

