

Deloitte.

Deloitte & Touche LLP
1 City Square
Leeds LS1 2AL

Tel: +44 (0) 113 243 9021
Fax: +44 (0) 113 244 5580
DX 26423 - Leeds Park Sq.
www.deloitte.co.uk

The Secretary
ADL plc
"Corbie Steps"
89 Harehills Lane
Leeds
LS7 4HA

Direct line: 0113 2921678
Direct fax: 0113 2445580

2463465

24 May 2004
Our Ref: LE0405002/ADL/CP

Dear Sirs,

Re: Resignation as auditors of ADL plc

This letter is formal notice of our resignation as auditors of ADL plc with effect from 24 May 2004.

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

Yours faithfully

Deloitte + Touche LLP

Deloitte & Touche LLP



Audit. Tax. Consulting. Corporate Finance.

Member of
Deloitte Touche Tohmatsu

Deloitte & Touche LLP is a limited liability partnership registered in England and Wales with registered number OC303675. A list of members' names is available for inspection at Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR, United Kingdom, the firm's principal place of business and registered office. Deloitte & Touche LLP is authorised and regulated by the Financial Services Authority.