

Private and confidential

Jarvis Rail Limited
C/o Jarvis plc
Meridian House
The Crescent
York
YO24 1AW

2995419

11 October 2005

Reference SJG/PS

Direct Line: 0113 298 2500
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Dear Sirs

In accordance with section 392 of the Companies Act 1985 we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that 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

Ernst & Young LLP

Ernst & Young LLP

