

■ Ernst & Young LLP PO Box 61 Cloth Hall Court 14 King Street Leeds LS1 2JN Phone: 0113 298 2200 Fax: 0113 298 2201

www.ey.com/uk

## Private and confidential

Jarvis Rail Limited C/o Jarvis plc Meridian House The Crescent York YO24 1AW 2995619

11 October 2005

Reference SJG/PS

Direct Line: 0113 298 2500 e-mail: sgosling@uk.ey.com

## 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

EARL + Young LLP



■ The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member practice of Ernst & Young Global. A list of members' names is available for inspection at 1 More London Place, London SE1 2AF, the firm's principal place of business and registered office.