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The Directors
LYNX Express Limited
St David's Way
Bermuda Park
Nuneaton
CV10 7SD

7 February 2006

Dear Sirs,

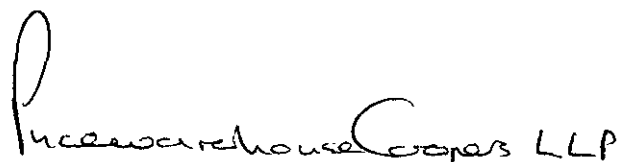
Re.: Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of LYNX Express Limited, registered number 03284685, and the subsidiaries named in Appendix 1, with effect from 7 February 2006.

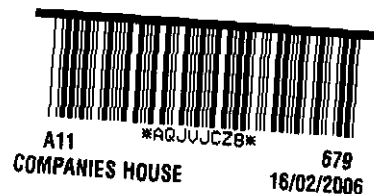
Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of LYNX Express Limited or the subsidiaries named in Appendix 1.

Yours faithfully,



PricewaterhouseCoopers LLP



Appendix 1

Red Star Parcels Limited (03095533)

LYNX Express Management Services Limited (03109551)