

Independent auditors' statement to the members of Stagecoach Group plc

We have examined the summary financial statements which comprise the Summary consolidated income statement, Summary consolidated balance sheet, Summary consolidated cash flow statement, and the Summary Directors' remuneration report set out on pages 14 to 16.

Respective responsibilities of directors and auditors

Our responsibility is to report to you our opinion on the consistency of the Summary financial statements within the Summary Annual Report with the full annual financial statements, the Directors' report and the Directors' remuneration report, and its compliance with the relevant requirements of section 251 of the Companies Act 1985 and the regulations made thereunder.

We also read the other information contained in the Summary Annual Report and consider the implications for our statement if we become aware of any apparent misstatements or material inconsistencies with the summary financial statement.

This statement, including the opinion, has been prepared for and only for the company's members as a body in accordance with section 251 of the companies Act 1985 and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this statement is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of opinion

We conducted our work in accordance with Bulletin 1999/6, 'The auditors' statement on the Summary financial statement' issued by the Auditing Practices Board. Our report on the company's full annual financial statements describes the basis of our audit opinions on those financial statements and the Directors' remuneration report.

Opinion

In our opinion the summary financial statements are consistent with the full annual financial statements, the Directors' report and the Directors' remuneration report of Stagecoach Group plc for the year ended 30 April 2007 and comply with the applicable requirements of section 251 of the Companies Act 1985, and the regulations made thereunder.



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27 June 2007

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