



SOCIETE DES AUTOROUTES PARIS-RHIN-RHONE

Auditors' report, prepared pursuant to Article L. 225-235 of the French Commercial Code, on the report of the Chairman of the Board of Directors of Société des Autoroutes Paris-Rhin-Rhône on internal control procedures relating to the preparation and processing of accounting and financial information

Year ended 31 December 2006
SOCIETE DES AUTOROUTES PARIS-RHIN-RHONE
36, rue du Docteur-Schmitt - 21850 Saint Apollinaire

This report contains 3 pages

PricewaterhouseCoopers Audit

63 rue de Villiers
92200 Neuilly-sur-Seine

Salustro Reydel

Member of KPMG International
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92923 Paris La Défense

To the shareholders of

SOCIETE DES AUTOROUTES PARIS-RHIN-RHONE

36 rue du Docteur-Schmitt
21850 Saint-Apollinaire
France

Auditors' report, prepared pursuant to Article L. 225-235 of the French Commercial Code, on the report of the Chairman of the Board of Directors of Société des Autoroutes Paris-Rhin-Rhône on internal control procedures relating to the preparation and processing of accounting and financial information

For the year ended 31 December 2006

To the shareholders,

In our capacity as the statutory auditors of Société des Autoroutes Paris-Rhin-Rhône and pursuant to the provisions of Article L. 225-235 of the French Commercial Code, we hereby present our report on the report prepared by your company's Chairman in accordance with the provisions of Article L. 225-37 of the French Commercial Code for the year ended 31 December 2006.

The Chairman is responsible for explaining, in his report, notably the conditions under which the Supervisory Board's work is prepared and organised and the internal control procedures implemented within the company.

We are responsible for informing you of our observations on the information provided in the Chairman's report concerning the internal control procedures relating to the preparation and processing of accounting and financial information.

We performed our work in accordance with the professional standards applicable in France. These require that we plan and perform our work so as to be able to assess the accuracy of the information provided in the Chairman's report concerning the internal control procedures relating to the preparation and processing of accounting and financial information. In particular, these standards require that we:

- familiarise ourselves with the objectives and the general organisation of the internal control system, and the internal control procedures relating to the preparation and processing of accounting and financial information, as presented in the Chairman's report;
- familiarise ourselves with the work supporting the information thus provided in the report.

Based on this work, we have no observations to make on the information provided concerning the company's internal control procedures relating to the preparation and processing of accounting and financial information, as contained in the report of the Chairman of the Board of Directors, prepared pursuant to the provisions of Article L. 225-37 of the French Commercial Code.

Neuilly-sur-Seine and La Défense, 16 May 2007

The Statutory Auditors

PricewaterhouseCoopers Audit

Salustro Reydel
Member of KPMG International

Louis-Pierre Schneider

Thierry Charron

Benoît Lebrun