

PricewaterhouseCoopers

10 Bricket Road
St Albans AL1 3JX
Telephone +44 (0) 1727 844155
Facsimile +44 (0) 1727 845039

The Directors
Walker Greenbank Plc
Bradbourne Drive
Tilbrook
Milton Keynes
BEDS
LU1 2DW

10 February 2003

Our Ref: LLP 6

Dear Sirs,

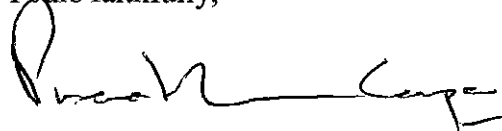
Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Walker Greenbank Plc, registered number 61880, and its subsidiaries listed in the attached Appendix, with immediate effect.

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 Walker Greenbank Plc.

Yours faithfully,



PricewaterhouseCoopers



Appendix

Company Name	Company Number
Greenbank Engineering Overseas Ltd	1249649
Abaris Holdings Ltd	1167375