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The Company Secretary  
Babcock International Group PLC  
2 Cavendish Square  
London  
W1G 0PX

10 January 2003

Our Ref: LE0212002/JM 5NS

Dear Sir

As requested, we hereby submit our resignation as auditors of the following companies with effect from 10 January 2003.

Company name	Company number
Babcock International Group PLC	2342138
Babcock International Limited	65805
Babcock Contractors Limited	1398475
Babcock Management Limited	107414
Birchill Investment Company Limited	1201437
Babcock Nominées Limited	711774
Tyneham Investments Limited	1064494
Babcock Investments Limited	165086
Woodhall-Duckham Investments Limited	970007
Babcock Woodhall-Duckham (Overseas) Limited	81133
Hiberna Contract Services Limited	457868
BMH (2002) Limited	512697
Babcock-Moxey Limited	84992
Babcock Technical Services Limited	2673276
Babcock Overseas Investments Limited	2669327
Babcock International Holdings Limited	946273
Babcock Holdings Limited	2955502
St Helen's Securities Limited	598708
Hibernia Limited	897173
Babcock Employee's Trustees Limited	4125066
FBM Babcock Marine Holdings (UK) Limited	2530482
Babcock HSPS Trustees Limited	4140209
Babcock Money Purchase Trustees Limited	1381439
Babcock UK Finance Limited	96730
Acetech Personnel Limited	349147
CMR Consultants Limited	3192206



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Aberdeen, Belfast, Birmingham, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, Reading, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Financial Services Authority in respect of regulated activities.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully

*Deloitte & Louche*