

15 September 2000

The Directors
Kvaerner Construction Group Limited
Maple Cross House
Denham Way
Maple Cross
Rickmansworth
Hertfordshire
WD3 2SW

Arthur Andersen
1 Surrey Street
London
WC2R 2PS
Tel 020 7438 3000
Fax 020 7831 1133

Dear Sir

We hereby submit our resignation as auditors of the above named company.

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 company's members or creditors.

Yours faithfully

