

The Directors
Balfour Beatty plc
86 Station Road
Redhill
RH1 1PQ

Audit resignation letter in respect of the following companies

Balfour Beatty CE Ltd (2306280)
Balfour Beatty Construction International Ltd (1878848)
Balfour Beatty International Ltd (920030)
Balfour Beatty Projects and Engineering Ltd (169240)
Balfour Beatty Rail Investments Ltd (3048949)
EIMCO Ltd (3159250)

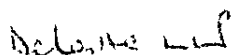
10th June 2014

Dear Sirs

This letter is formal notice of our resignation as auditors of the above companies with effect from the date of receipt of this letter at their registered office

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies

Yours faithfully



Deloitte LLP



R3BOTFNS
RM 08/07/2014 #98
COMPANIES HOUSE

We take this opportunity to remind you of your responsibility under section 517 of the Companies Act 2006 to send a copy of this notice to the Registrar of Companies for each company within 14 days of receiving this letter

You are also required under section 523 of the Companies Act 2006 to notify the appropriate audit authority and state the reasons for Deloitte LLP ceasing to hold office within 14 days of receiving this letter