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OPERATIONAL REVIEW
AND INSURANCE DEPARTMENT

22 APR 2003

DEVONPORT
ROYAL DOCKYARD LTD

**Deloitte
& Touche**

The Company Secretary
Devonport Royal Dockyard Limited
Devonport Royal Dockyard
Plymouth
PL1 4SG

15 April 2003

Our Ref: LE0302005/MDS 7

Dear Sir

Devonport Royal Dockyard Limited
Company Number 02077752

As requested, we hereby submit our resignation as auditors of Devonport Royal Dockyard Limited with immediate effect.

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

Deloitte & Touche



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**Deloitte
Touche
Tohmatsu**

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.

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