



**ANDERSEN**

The Board of Directors  
Devonport Royal Dockyard Limited  
Devonport Royal Dockyard Limited  
Plymouth  
PL1 4SG

19 July 2002

**Arthur Andersen**

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Dear Sir

**Devonport Royal Dockyard Limited**  
**Company Number 02077752**

We hereby submit our resignation as auditors of Devonport Royal Dockyard Limited with effect from 31 July 2002.

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,

Arthur Andersen

