



ANDERSEN

The Company Secretary
Alstom Group of Companies
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23 July 2002

Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

1. Alstom Transport Service Limited	(02849471)
2. Alston Transport Hong Kong Limited	(02901064) ✓
3. Tickford Rail Limited	(2580965)
4. Glasgow Rail Maintenance Limited	(2968607)
5. Wolverton Rail Maintenance Limited	(2968584)
6. Metro-Cammell Limited	(112953)
7. West Coast Service Provision Limited	(03602414)
8. West Coast Traincare Limited	(03602374)
9. West Coast Traincare (Holdings) Limited	(03602394)
10. Alstom Rail Limited	(03624089)
11. Railcare Limited	(03001044)
12. Alstom Transport	(00293588)
13. Alstom NL Service Provision Limited	(02849400)

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.

