



ANDERSEN

The Company Secretary
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23 July 2002

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Our ref: le-aw002

Dear Sirs

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

Jackson Civil Engineering Limited
Eve Developments Limited
Eve Transmission Limited
Graham Bros. (Electrical Engineers) Limited
Eve Group Limited
Tubular Barriers Limited
Eve Structures Limited
Eve Claydon Limited
Eve Graham Limited
Portable Barriers Limited
Eve Shieldtrack Limited

Certas plc
Eve Trakway Limited
Eve Power Limited 3626309
Cellsystem (UK) Limited
Eve Construction Limited
Northern Cable Installations Limited
Eve Barriers Limited
Eve NCI Limited
Eve Arclive Limited
Eve Transcom Limited
Trakway Limited

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 companies' members or creditors.

Yours faithfully,

Arthur Andersen



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COMPANIES HOUSE

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15/08/02