

ANDERSEN

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The Company Secretary
Shaw Group UK Holdings Limited
Stores Road
Derby
Derbyshire
DE21 4BG

Arthur Andersen
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Leeds
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19 July 2002

Dear Sir,

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

Shaw Group UK Holdings Limited
Shaw Group UK Limited
Pipework Engineering and Developments Limited
Shaw Dunn Limited
Aiton & Co Limited
Whessoe Piping Systems Limited
The Shaw Group 1997 Pension Scheme Limited
The Shaw Group UK Pension Plan Limited
The Shaw Group UK 2001 Pension Plan 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

