

Our ref IAP/JM/G

Moores Rowland

Chartered Accountants

Allan House
25 Bothwell Street
Glasgow G2 6NL
Telephone 0141-221 6991
Facsimile 0141-221 2685
DX GW209 Glasgow

The Directors
Forth Estuary Engineering Limited
Edinburgh Dock
LEITH

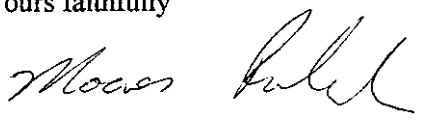
29 October 1997

Dear Sirs

In accordance with Section 392 of the Companies Act 1985 we hereby resign as auditor to the company 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



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