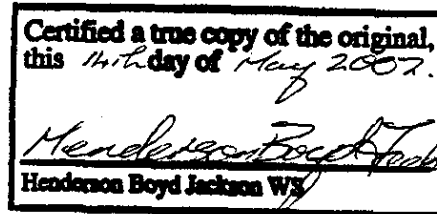


The Directors
Forth Estuary Engineering Limited
14 William Street
Paisley
PA1 2NA

8 May 2002

AUD/IML/HLH



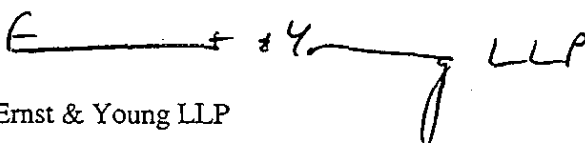
Dear Sirs

**Forth Estuary Engineering Limited ("the Company")
Firth Painters Limited, Scott Reuter Limited, Marine Propeller Services
Limited and Grangemouth Ship Repairs Limited (together "the Subsidiaries")**

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your Company and each of the Subsidiaries. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company or any of the Subsidiaries.

Yours faithfully


Ernst & Young LLP

