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The Company Secretary
Babcock Support Services Limited
Rosyth Business Park
Rosyth
Dunfermline
Fife KY11 2YD

10 January 2003

Our Ref: LE0212002/JM 5NS

Dear Sir

As requested, we hereby submit our resignation as auditors of the following companies with effect from 10 January 2003.

Company name	Company number
Rosyth Royal Dockyard Limited	SC101959 ✓
Babcock Support Services Limited	SC099884
Air Power International Limited	SC138499
Babcock Design & Technology Limited	SC173117
Babcock Naval Services Limited	SC220243
Rosyth Royal Dockyard Pension Trustees Limited	SC103423

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

Deloitte & Touche



**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, Reading, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Financial Services Authority in respect of regulated activities.