



ANDERSEN

29 July 2002

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

Arthur Andersen
180 Strand
London
WC2R 1BL
Tel 020 7438 3000
Fax 020 7831 1133
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Dear Sir,

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

Company Name

Company Number

Rosyth Royal Dockyard Pension Trustees Limited

SC103423

→ Babcock Rosyth Industries Limited

SC173116 ←

Babcock Design & Technology Limited

SC173117

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,

