

The Board of Directors  
Alstom Ltd  
Wilans Works  
Newbold Road  
Rugby  
Warwickshire  
CV21 2NH

22 January 2007

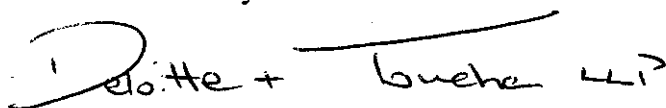
Dear Sirs

ALSTOM Ltd  
ALSTOM UK Holdings Ltd  
ALSTOM UK (unlimited)  
ALSTOM Automation International Ltd 188/37  
ALSTOM Power UK (unlimited)  
ALSTOM Power UK Holdings Ltd  
ALSTOM Power Ltd  
ALSTOM Contracting Ltd  
ALSTOM Power Industrial Turbine Services Ltd  
ALSTOM Power Tamuin II Holdings Ltd  
ALSTOM Power Investment Projects II Ltd  
ALSTOM Controls Ltd  
ALSTOM T&D Ltd  
ALSTOM Turbine Generators India Ltd  
ALSTOM Turbine Generators China Ltd  
ALSTOM Combined Cycles International Ltd  
ALSTOM Power Plants Services Ltd  
ALSTOM Turbine Generators India Ltd  
ALSTOM Power Plants Ltd

This letter is formal notice of our resignation as auditors of the above companies with immediate effect.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies.

Yours faithfully



Deloitte & Touche LLP

WEDNESDAY



A18 \*AJ41MO8G\* 28/03/2007 699  
COMPANIES HOUSE

Audit. Tax. Consulting. Corporate Finance.

Deloitte & Touche LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR, United Kingdom.

Deloitte & Touche LLP is the United Kingdom member firm of Deloitte Touche Tohmatsu ('DTT'), a Swiss Verein whose member firms are separate and independent legal entities. Neither DTT nor any of its member firms has any liability for each other's acts or omissions. Services are provided by member firms or their subsidiaries and not by DTT.

Member of  
Deloitte Touche Tohmatsu