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

22 January 2007

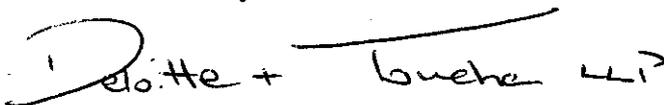
Dear Sirs

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



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28/03/2007
COMPANIES HOUSE

Audit. Tax. Consulting. Corporate Finance.

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Member of
Deloitte Touche Tohmatsu