



ANDERSEN

The Board of Directors
Balfour Beatty Rail Plant Limited
7 Mayday Road
Thornton Heath
Surrey
CR7 7XA

Arthur Andersen

180 Strand
London
WC2R 1BL

Tel 020 7438 3000
Fax 020 7831 1133

www.andersen.com

22 July 2002

Dear Sir

Balfour Beatty Rail Plant Limited
Company Number 1982627

We hereby submit our resignation as auditors of Balfour Beatty Rail Plant Limited with effect from 31 July 2002.

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 company's members or creditors.

Yours faithfully,

Arthur Andersen

