

Deloitte & Touche



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The Board of Directors
FBM Marine Holdings (UK) Limited
Cowes Shipyard
Cowes
Isle of Wight
PO31 7DL

2530482

Direct line: 01703 354304
Direct fax: 01703 350948

Our Ref: PS/LM

18 February 2000

Dear Sirs

This letter is formal notice of our resignation as auditors of FBM Marine Holdings (UK) Limited with effect of 18 February 2000.

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

Yours faithfully

Deloitte & Touche



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COMPANIES HOUSE

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08/04/00

Deloitte Touche
Tohmatsu

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley,
Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes,
Newcastle, North Tyneside, Nottingham, St Albans and Southampton.

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

Authorized by the Institute of Chartered Accountants in England and Wales to carry on
investment business