

Deloitte & Touche



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The Board of Directors
Brooke Marine Shipbuilders Limited
Cowes Shipyard
Cowes
Isle of Wight
PO31 7DL

2113314

Direct line: 01703 354304
Direct fax: 01703 330948

Our Ref: PS/LM

18 February 2000

Dear Sirs

This letter is formal notice of our resignation as auditors of Brooke Marine Shipbuilders 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
Deloitte & Touche



A41
COMPANIES HOUSE

AJC98PHC

0531
08/04/00

Deloitte Touche
Tohmatsu

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

Principal place of business at which a list of partners' names is available:
Sturges Water Court, 1 St. Andrew Street, London EC4A 4TR.

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