

ANDERSEN

The Company Secretary
Thales Electronics plc
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Bracknell
Berkshire
RG12 1RG

Arthur Andersen

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London
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26 July 2002

Dear Sir,

We hereby submit our resignation as auditors of Thales Electronics plc, company number 497098, 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,

