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The Board of Directors  
Racal Electronics Plc  
Western Road  
Bracknell  
Berkshire  
RG12 1RG

Attention: Brigitte Bouquot

25 July 2000

Our Ref: LE0007005/MDAW HH3

Dear Sirs

This letter is formal notice of our resignation as auditors of Racal Electronics Plc ("the Company") with effect from 26 July 2000.

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

Yours faithfully,

*Deloitte & Touche*

Deloitte & Touche



**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: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

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