

25 July 2002

The Company Secretary FLIR Systems Limited 2 Kings Hill Avenue Kings Hill West Malling Kent ME19 4AQ Arthur Andersen

180 Strand London WC2R 1BL

Tel 020 7438 3000 Fax 020 7831 1133 www.andersen.com

Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

FLIR Systems Limited – 1320288 FLIR Systems International Limited – 2844855 Inframetric Infrared Systems Limited - 3069623

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 companies' members or creditors.

Yours faithfully,

AAm Ander

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