

PricewaterhouseCoopers
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The Directors
Horstman Defence Systems Limited
Locksbrook Road
Bath
Somerset
BA1 3EX

1511975

8 November 2001

Our ref: DJT/SLF

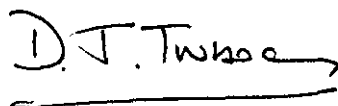
Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Horstman Defence Systems Limited, registered number 1511975 with effect from 8 November 2001.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Horstman Defence Systems Limited.

Yours faithfully
For an on behalf of
PricewaterhouseCoopers



D J Trubody
Director

