

RSM Robson Rhodes

1 July 2007

02311487

The Company Secretary
Delcam plc
Talbot Way
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Our ref DPM/PF/jc

Dear Sirs

Resignation as auditors of Delcam plc

We are writing to give you formal notice of our intention to resign as auditors of Delcam plc and its subsidiary with effect from the date of this letter

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 ought to be brought to the attention of the company's members or creditors

Yours faithfully

RSM Robson Rhodes LLP

RSM ROBSON RHODES LLP
Chartered Accountants



RSM Robson Rhodes LLP is a limited liability partnership and is an independent member firm of RSM International an affiliation of independent accounting and consulting firms

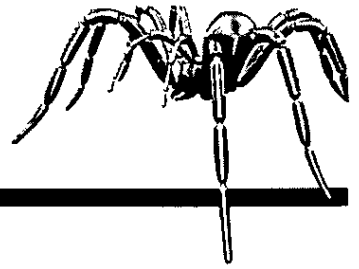
RSM Robson Rhodes LLP is registered to carry on audit work by the Institute of Chartered Accountants in England & Wales and is authorised and regulated by the Financial Services Authority

Offices at Bristol Cambridge Dublin, Edinburgh
Hemel Hempstead Leeds London Manchester
Registered office 30 Finsbury Square London
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be inspected
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INVESTOR IN PEOPLE

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Delcam Plc
Board Meeting Held at Talbot Way on 9th July 2007

*Present: H Humphreys
E. Lambourne*

*K Singh
C. Martell*

Action

The Board noted that the audit operations of RSM Robson Rhodes LLP merged with those of Grant Thornton UK LLP on 1 July 2007 and that the merged firm is Grant Thornton UK LLP

The Board noted the resignation of RSM Robson Rhodes LLP as auditors of the Group dated 1 July 2007 and thus the creation of a casual vacancy Under the provisions of s 388 Companies Act 1985, the Board resolves to fill this casual vacancy with the appointment of Grant Thornton UK LLP

KS

No further business



COMPANIES HOUSE