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Chartered Accountants

Our ref AG/R0589/PCC/rlc/a

19 November 2002

The Directors
Relectronic-Remech Limited
Senator House
85 Queen Victoria Street
London
EC4V 4JL

2585109

COPY

Dear Sirs,

Relectronic-Remech Limited

Pursuant to Section 392 of the Companies Act 1985 we tender our resignation as auditors with immediate effect.

In accordance with Section 394(1) of the Companies Act 1985 we hereby confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the Members or Creditors of the company.

Yours faithfully



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DJ Frost FTII* IE Hayes AB Hopson* DT Matheson RMS McLellan JJ McNiff A McQuater AK Savjani
GFMT Wheatley MC Worsey

Consultants RJ Mayes RG Vincent AH Wakeford FTII*
Those marked with an asterisk above are not Chartered Accountants

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