

3053545



17 July 2002

The Company Secretary
LEO Electron Microscopy Limited
Clifton Road
Cambridge
Cambridgeshire
CB1 3QH

Arthur Andersen

Betjeman House
104 Hills Road
Cambridge CB2 1LH
Tel 01223 353906
Fax 01223 366287
www.andersen.com

Dear Sir,

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

LEO Electron Microscopy Limited

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 company's members or creditors.

Yours faithfully,

Arthur Andersen

