



The Financial Controller
Aavid Thermalloy UK Holdings Limited
Cheney Manor
Swindon
Wiltshire
SN2 2QN

Arthur Andersen
1 The Square
Temple Quay
Bristol BS1 6DG
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23 July 2002

Dear Sir,

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

- | | |
|---|------------|
| 1. Aavid Thermalloy International Limited | (01585115) |
| 2. Aavid Thermalloy Limited | (00919820) |
| 3. Aavid Thermalloy UK Holdings Limited | (03859614) |
| 4. Aavid Thermalloy UK Limited | (02403362) |

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,

Arthur Andersen



MACFARLANES
10, NORWICH ST.
LONDON EC4A 1BD

Offices in: London Birmingham
Bristol Cambridge Edinburgh
Glasgow Leeds Manchester
Newcastle Reading St Helier

A list of partners is available at
100 Strand
London WC2R 1BL
(principal place of business)