

PricewaterhouseCoopers 89 Sandyford Road Newcastle upon Tyne NE99 1PL Telephone +44 (0) 191 232 8493 Facsimile +44 (0) 191 261 9490

The Directors
Endress + Hauser Limited
Floats Road
Manchester
M23 9NF

1 h MAR 2000

28 February 2003

Dear Sirs

NOTICE OF RESIGNATION AS AUDITORS

AG Whessoe Limited - registered number 2296409

Endress + Hauser Investments Limited - registered number 3590062

Endress + Hauser Systems & Gauging Division - registered number 4003716

Endress + Hauser Limited - registered number 942157

Endress + Hauser Thermo Devices Limited - registered number 01986097

Whessoe plc - registered number 166242

Endress + Hauser Systems & Gauging Limited - registered number 3783794

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the above companies with effect from 10 March 2003.

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 the above companies.

Yours faithfully

Pricewaterhouse Coopers

COMPANIES HOUSE

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PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SEI 9SY. Lists of the partners' names are available for inspection at those places.

SCHEDULE OF COMPANIES

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