

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

14 MAR 2003

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



PricewaterhouseCoopers



SCHEDULE OF COMPANIES

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