

The Secretary
Fluke (G.B.) Limited
52 Hurricane Way
Norwich
NR6 6JB

4 May 2004

Company Registration No. 1019807

Dear Sir

This letter is formal notice of our resignation as auditors of Fluke (G.B.) Limited with effect from 4 May 2004.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Deloitte & Touche LLP

