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The Directors  
Parametric Technology (UK) Limited  
Technology House  
1 Fleetwood Park  
Barley Way  
FLEET  
Hants  
GU13 8UT

2513030

9 January 2003

Our ref: PRL/SR/novres

Dear Sirs,

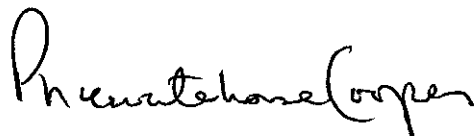
## Notice of resignation as auditors

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 Parametric Technology (UK) Limited, registered number 2513030, with effect from the date of this letter.

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 Parametric Technology (UK) Limited.

Yours faithfully,



PricewaterhouseCoopers

