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The Company Secretary  
ALSTOM Automation Systems Ltd  
Cambridge Road  
Whetstone  
Leicester  
LE8 3LH

3141789.

26 April 2000

Our Ref: LE0004032/ANP 5

Dear Sirs

**ALSTOM Automation Systems Ltd**

This letter is formal notice of our resignation as auditors of ALSTOM Automation Systems Ltd with effect from the date of this letter.

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



**Deloitte  
Touche  
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.