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**Deloitte
& Touche**

The Board of Directors
Meggitt PLC
Farrs House
Cowsgrove
Wimborne
Dorset
BH21 4EL

17 July 2003

Dear Sirs

This letter is formal notice of our resignation as auditors of Meggitt PLC and the subsidiaries listed in Appendix 1, with effect from 17 July 2003.

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



Appendix 1

BAJ Coatings Limited
Cavehurst Limited
Endevco UK Limited
Heatric Limited
Meggitt (Canford) Limited
Meggitt Defence Systems Limited
Meggitt Investments Limited
Piher International Limited
The Microsystems Group PLC
Vibro-Meter Limited
Whittaker Aerospace Limited
Meggitt Pension Trust Limited
Stoke House Pension Trustees Limited