

PricewaterhouseCoopers
West London Office
Harman House
1 George Street
Uxbridge UB8 1QQ
Telephone +44 (0) 1895 273333
Facsimile +44 (0) 1895 274777

The Directors
AB Electronic Limited
Spring Gardens
Romford
Essex
RM7 9LP

S42914

11 February 2003

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 AB Electronic Limited, registered number 542914 with effect from 11 February 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 AB Electronic Limited.

Yours faithfully,

PricewaterhouseCoopers

PricewaterhouseCoopers

