

JEOL LTD.

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TAKASHI TAKEUCHI
President

Tokyo, February 27, 1992
Our Ref: TT/ODD/16973

Mr. Ph. Cohen
President
JEOL(Europe)S.A.
16, Avenue De Colmar-
92500 Rueil-Malmaison, FRANCE

Dear Mr. Cohen,

Thank you very much for your kind letter of February 18th. I am very pleased to hear that you have returned home safe and sound.

First of all, I sincerely appreciate your recent visit to our Akishima Factory and your dynamic and important role you kindly played in the matter of ATI business. Thanks to your spectacular intervention, we could reach a considerably favorable agreement with ATI during the last visit of Messrs. Kennedy and Graziano.

It certainly is fun at all times for me to sit together with you to discuss our mutual problems dear Mr. Cohen, and it gave me a lot of satisfaction that you did show us your profound comprehension toward our problems. Please be assured that we will, at JEOL Tokyo, make our best efforts in completing new products which may possibly help you expand your business in Europe.

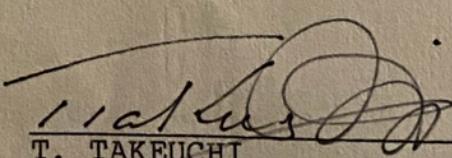
At such a harsh and difficult time, what does matter is our mutual trust and confidence, without which, you may agree, our closest corporation relative to JEOL global groupe operations cannot be realized.

I would like to count on your most significant leadership in this particular sense, and sincerely pray that we all together over-come current hardship and inevitable difficulties one way or another.

I look forward to seeing you at the time of EMSA in the U.S. and to visit your place then.

With my best regards,

Sincerely,


T. TAKEUCHI
President
JEOL LTD.