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Dassault Systèmes

**Ordinary and Extraordinary General Meeting of Shareholders of 26 May 2011
13th resolution**

Statutory Auditors' report on the reduction in capital

63, rue de Villiers
92208 Neuilly-sur-Seine Cedex
S.A. au capital de € 2.510.460

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles

41, rue Ybry
92576 Neuilly-sur-Seine Cedex
S.A.S. à capital variable

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles

Dassault Systèmes

Ordinary and Extraordinary General Meeting of Shareholders of 26 May 2011
(13th resolution)

Statutory Auditors' report on the reduction in capital

To the Shareholders,

In our capacity as Statutory Auditors of your company and in compliance with Article L. 225-209 of the French Commercial Code (*Code de Commerce*) in respect of the reduction in capital by the cancellation of repurchased shares, we hereby report on our assessment of the terms and conditions for the proposed reduction in capital.

Your Board of Directors proposes that all powers should be delegated to said Board, for a period that will expire after the Ordinary and Extraordinary General Meeting of Shareholders held to approve the financial statements for the year ended 31 December 2011, to perform the cancellation of the shares your Company was authorized to repurchase, representing an amount not exceeding 10% of its total share capital, by periods of 24 months, in accordance with the provisions of the above-mentioned article.

We have performed those procedures which we considered necessary in accordance with professional guidance issued by the national auditing body (*Compagnie Nationale des Commissaires aux Comptes*) for this type of engagement. These procedures consisted in verifying that the terms and conditions for the proposed reduction in capital, which is not liable to undermine the equality of the shareholders, are fair.

We have no matters to report on the terms and conditions of the proposed reduction in capital.

Neuilly-sur-Seine, 11 April 2011

The Statutory Auditors

(French original signed by)

PricewaterhouseCoopers Audit	ERNST & YOUNG et Autres
Xavier Cauchois	Jean-Francois Ginies