

# BINDER HAMLYN

16 July 1997

The Board of Directors  
Pyrotek Engineering Materials Limited  
Garamonde Drive  
Wymbush  
Milton Keynes  
Bucks  
MK8 8LN

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Andersen Worldwide

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3 Victoria Square  
Victoria Street  
St Albans AL1 3TF  
01727 836363 Telephone  
01727 840993 Facsimile

Our ref BH/A&BA/RCC/CDW/cc

Dear Sirs

This letter is formal notice of our resignation as auditors of Pyrotek Engineering Materials Limited with effect from today's date.

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

*Binder Hamlyn*

