

PricewaterhouseCoopers
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1993520

The Directors
Techno Engineering Plc
Waterloo Industrial Estate
Pembroke Dock
Dyfed
SA72 6BS
Our ref: PWJSD

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 Techno Engineering plc, registered number: 1993520 with effect from 24 January 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 Techno Engineering plc.

Yours faithfully

