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The Company Secretary
Bachmann Industries Europe Ltd
Moat Way
Barwell
Leicestershire LE19 8RY

MR. SYK

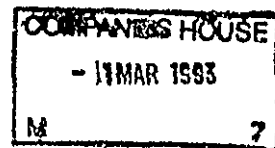
21 December 1992

Dear Sir

We hereby tender our resignation as auditors to the company. We confirm that there are no circumstances which need to be drawn to the attention of either the shareholders or the creditors in connection with our resignation.

Yours faithfully

[Handwritten signature]
BDO Binder Hamlyn



BDO
BINDER

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