

To the directors of Capscan Limited

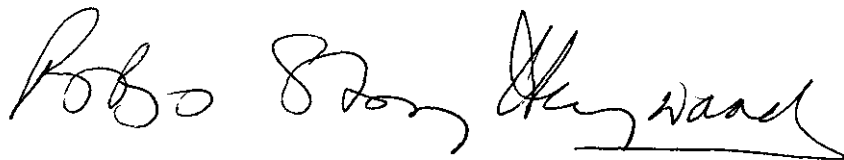
Company Number 01183941

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6 November 2000

Statement under Section 394 Companies Act 1985

There are no circumstances connected with our ceasing to hold office as auditors of Capscan Limited which we consider should be brought to the attention of members and/or creditors of the company.



BDO Stoy Hayward

