

Coopers
& Lybrand

chartered accountants

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your reference

our reference
SF/ajw/9874.1et

The Directors
Real Time Control International Limited
Elton House
Elton Way
Watford
Herts
WD2 8LF

1449940

18 January 1996

Dear Sirs

In accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to the group and the company with immediate effect.

Yours faithfully

Coopers & Lybrand

Coopers & Lybrand
Milton Keynes



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.

1449940

G.A.S. Wheeler, Esq.,
Company Secretary,
Real Time Control International Limited,
Elton House,
Elton Way,
Watford,
Herts. WD2 8LF

STATEMENT TO THE DIRECTORS OF REAL TIME CONTROL INTERNATIONAL
LIMITED
ON CEASING TO HOLD OFFICE AS AUDITORS

In accordance with Section 394, Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors that we consider should be brought to the attention of the members or the creditors of the company.



GOWERS

The Old School House,
Bridge Road,
Hunton Bridge,
Kings Langley,
Herts.
WD4 8SZ

CHARTERED ACCOUNTANTS
AND
REGISTERED AUDITORS

19th January 1996