

your reference

our reference

TPP/AV/DivB/fai90012

The Board of Directors
Arcom Control Sytems Ltd
Unit 8
Clifton Road
Cambridge
CB1 4WH

1608562

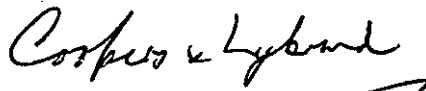
16 April 1998

Dear Sirs

Arcom Control Sytems Ltd ("the company")

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

Yours faithfully



Coopers & Lybrand

