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vour reference

our reference TPP/AV/DivB/fai90012

1608562

16 April 1998

Arcom Control Sytems Ltd Unit 8 Clifton Road Cambridge CB1 4WH

The Board of Directors

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

Cospers & Lybrand

