

Price Waterhouse



8 July 1998

PRIVATE AND CONFIDENTIAL

The Directors
Quadramatic plc
Coin House
New Coin Street
Royton
Oldham
Lancashire OL2 6JZ

2549191

Aud
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Dear Sirs

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 Quadramatic plc and the subsidiaries listed on the attachment to this letter that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Price Waterhouse

Price Waterhouse

SR/MJN/SEM



SUBSIDIARIES

| | |
|--|---------|
| Coin Controls Limited | 1687894 |
| Combined Optical Industries Limited | 315171 |
| Hampton Mouldings Group Limited | 2354348 |
| Kestrel Injection Moulders Limited | 2016662 |
| Comark Limited | 2929930 |
| Datapaq Limited | 1777666 |
| Automatic Systems Laboratories Limited | 883051 |
| CAL Controls Limited | 752901 |
| Hampton Mouldings Limited | 0755277 |
| Hampton Mouldings (UK) Limited | 1441381 |
| Plastic Integral Optics Limited | 378626 |
| Tempeau Instruments Limited | 3012260 |
| Quota Group Limited | 2631125 |
| Controls and Automation Limited | 1570454 |
| Comark Electronics Limited | 707422 |
| Compark Products International Limited | 1092402 |
| Comark Data Group Limited | 705944 |
| Kane-May Limited | 762442 |
| Coin Industries Limited | 1687632 |
| Coil Holdings Limited | 2429519 |
| Coin Controls International Limited | 2390016 |