

ARTHUR ANDERSEN

206819

22 April 1998

The Company Secretary
Spectus Systems Limited
P.O. Box 93
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Macclesfield
Cheshire
SK10 2BW

Bank House
9 Charlotte Street
Manchester M1 4EU
0161 228 2121 Telephone
0161 228 1421 Facsimile

Direct line 0161 200 0351

Our ref jc/acg

Your ref

Dear Sir

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

Yours faithfully

Arthur Andersen

