

Price Waterhouse



17 July 1998

PRIVATE AND CONFIDENTIAL

The Directors
Comstack Limited
City Technology Centre
Walton Road
PORTSMOUTH
PO6 1SZ

Dear Sirs

COMSTACK LIMITED

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

Price Waterhouse

PRICE WATERHOUSE

ECM/NH/NCC

2823715

