

Our ref NCS/HG/PT/NET640C
Your ref
Date 6 March 2003
Ask for



1812912

PRIVATE & CONFIDENTIAL

Ms Louise Towers
Netcall plc
10 Harding Way
St. Ives
Cambridgeshire
PE27 3WR

Bow Chambers 8 Tib Lane Manchester M2 4JB
Also in Burnley

T 0161 832 3074
F 0161 819 8319
E manchester@cassons.co.uk

W cassons.co.uk

Dear Louise

We hereby tender our resignation as auditors of Netcall plc.

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.



Cassons
Chartered Accountants & Registered
Auditors

