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Private & confidential

The Directors
Three X Communication Limited
c/o Mr Steve Bowman
The Priory
Hitchin
Hertfordshire
SG5 2DW

Our ref ko/by/238

Contact Ben Yorke
Tel 0113 231 3895

25 October 2006

Dear Sirs

Notice of resignation – Three X Communication Limited (no. 01833521)

Following the acquisition of the company by Masternaut UK Limited, we hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG Audit Plc

