

Our ref: CEMT/sr23



BAKER TILLY

Chartered Accountants

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The Directors
Opt-Tel Limited
49 Station Road
Gerrards Cross
Bucks
SL9 8ES

10 June 1999

Dear Sirs

Opt-Tel Limited — Co. No. 2625820

We hereby resign as auditors of the above named company with immediate effect and confirm that there are no circumstances in connection with our resignation which require to be brought to the attention of the shareholders or creditors.

Yours faithfully

B. J. Peg



Offices at: Birmingham, Bradford, Bromley, Crawley, Guildford, London, Manchester, Milton Keynes, Watford, Yeovil

A list of partners' names is available at the above address

Baker Tilly is registered to carry on audit work and authorised to carry on Investment Business by the Institute of Chartered Accountants in England and Wales.



An independent member of Summit International Associates, Inc.



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