

To the Directors of Mobile Money Limited

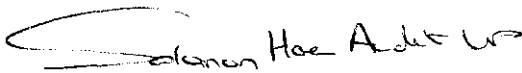
Company Number 3609486

22 December 2005

SDC/CBR/wr/MO70039/cs

Statement under Section 394 Companies Act 1985

There are no circumstances connected with our ceasing to hold office as auditors of Mobile Money Limited which we consider should be brought to the attention of members and/or creditors of the company.



SOLOMON HARE AUDIT LLP

