

Griffin Stone Moscrop & Co

CHARTERED ACCOUNTANTS & REGISTERED AUDITORS

6913318

www.gsmaccountants.co.uk

CITB/PS/IMIM1683

The Directors
IMImobile SAT Limited
c/o WIN Limited
1 Cliveden Office Village
Lancaster Road
Cressex Business Park
High Wycombe
Buckinghamshire
HP12 3YZ

19th May 2011

Dear Sirs,

IMImobile SAT Limited

We hereby provide notice under Section 519 of the Companies Act 2006 that our firm resigns as auditor of the company with immediate effect

There are no circumstances in connection with our ceasing to hold office that need to be brought to the attention of the members, creditors or yourselves

We resign as you requested so you may appoint alternative auditors

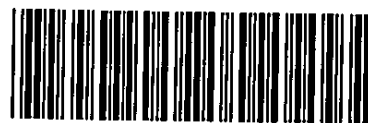
Yours faithfully,


Christopher Brecht

Direct Line 020 7487 8526

Email cbrecht@gsmaccountants.co.uk

FRIDAY



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COMPANIES HOUSE