



BDO Stoy Hayward
Chartered Accountants.

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Private and Confidential

The Directors
Internet Videocommunications Limited
4 Eagles Wood
Woodlands Lane
Bradley Stoke
Bristol BS32 4EU

Dear Sirs

Notice of resignation as auditors of:

Internet Videocommunications Limited
Internet Videocommunications Group Limited
Internet Technology Limited
Livelihood Video Communications Limited

Company Number: 1878610
Company Number: 3665896
Company Number: 2511284
Company Number: 2755759

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of the above companies with effect from 31 December 2003.

In accordance with Section 394 of the Companies Act 1985, we are pleased to confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

BDO Stoy Hayward

96/TM/specimen letter of resignation
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A list of partners' names is open to inspection
at the above address

BDO Stoy Hayward is authorised and regulated by the
Financial Services Authority to conduct investment business