

Justice & Co.

Chartered Accountants

72 POULTERS LANE
WORTHING
WEST SUSSEX
BN14 7SZ

Tel: Worthing (01903) 268797

2948510

24th February 2000

The Directors,
International Telecommunications Equipment Limited,
Church Lane Estate,
Church Lane,
Plummers Plain,
West Sussex,
RH13 6LU.

Dear Sirs,

In accordance with Companies Act 1985, section 392 to 394, we write to inform you of our resignation as auditors of International Telecommunications Equipment Limited with immediate effect.

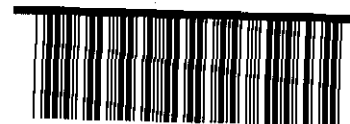
There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within 14 days.

Yours faithfully,

Justice & Co.

JUSTICE & CO.,
Registered Auditor.



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COMPANIES HOUSE

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