



Your Ref:

Our Ref: **BNP/SS/S101**

4 March 1998

3036383

Board of Directors  
Spacotel (UK) Limited  
88/98 College Road  
Harrow  
Middlesex HA1 1BQ

Dear Sirs

**NOTICE OF RESIGNATION**

*We hereby give notice of our resignation as auditors of your company.*

*In our opinion there are no circumstances connected with our resignation which we consider should be brought to the notice of members or creditors of the company.*

Yours faithfully



JOHN CUMMING & PARTNERS

