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S H Landes & Co

Chartered Accountants

SHL/H11/slaa7533

December 2000

The Directors,
Hyperlink Hosted Services Limited,
5th Floor, Walmar House,
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Steven Landes BA FCA
A S S O C I A T E S
Bernard Finniston LLB CA
Stephen Argheban ACA

Dear Sirs,

Resignation as Auditors of Hyperlink Hosted Services Limited (the "Company")

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the Company with effect from the later of the date of our report in respect of the audit which we are currently carrying out in relation to the Company and the date of payment of our fees which have been properly incurred in relation to such audit.

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

Yours faithfully,



S H Landes & Co



Registered to carry on audit work and
authorised to carry on investment
business by the Institute of Chartered
Accountants in England and Wales.

Associated offices in Helsingborg,
Sweden and Douglas, Isle of Man.