



menzies chartered accountants

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JLB/JJU/pmc/Inquam Telecom (Holdings) Limited

28 June 2006

**Private and Confidential**

4244115

The Board of Directors  
Inquam Telecom (Holdings) Limited  
Ruskin House  
40-41 Museum Street  
London  
WC1A 1AT

Dear Sirs

We hereby give notice of our resignation as auditors to the Company in accordance with Section 392(1) of the Companies Act 1985 (as amended).

As required by Section 394(1), we would confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of members or creditors of the Company.

A copy of this letter has been sent to the Registrar of Companies, and we would remind you that the Company is required to forward a further copy to the Registrar within fourteen days of receipt.

Yours faithfully

*Menzies*

**Menzies**

