

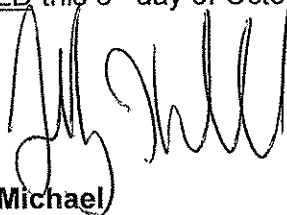
Liquidators' Declaration to Shareholders**Roamfree Ltd (In Liquidation)
ACN: 118 452 190 (the "Company")****BRISBANE**

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In accordance with Section 104-145 of the Income Tax Assessment Act 1997, as Liquidator of the Company I declare that I have reasonable grounds to believe that there is no likelihood that shareholders will receive any distribution in the course of the winding up of the Company.

The Australian Taxation Office has confirmed that, as a consequence, shareholders of the Company may choose to claim a capital loss from CGT event G3 happening to their shares in the income year that includes 30 June 2010.

DATED this 6th day of October 2009.



**Tim Michael
Liquidator**

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