

Poznań, 21/03/2011

TELL S.A.
ul. Forteczna 19A
61-362 Poznań

**STATEMENT OF THE MANAGEMENT BOARD CONCERNING THE ENTITY AUTHORISED TO
AUDIT THE CONSOLIDATED FINANCIAL STATEMENTS**

The Management Board of Tell S.A. hereby declares that the entity authorised to audit the financial statements that audited the consolidated financial statements has been appointed in accordance with the legal regulations and that this entity as well as the chartered auditors in charge of the audit, meet the requirements allowing them to issue an impartial and independent report on the audited consolidated financial statements as per the applicable laws and professional standards.

Rafał Stempniewicz Stanisław Górski
President of the Management Board
Member of the Management Board

Robert Krasowski
Member of the Management Board