

Poznań, 21/03/2011

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

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

The Management Board of Tell S.A. hereby declares that the entity authorised to audit the financial statements that audited the 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 audit as per the applicable laws and professional standards.

Rafał Stempniewicz
President of the Management Board

Stanisław Górski
Member of the Management Board

Robert Krasowski
Member of the Management Board