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The Directors  
Cable & Wireless (Investments) Limited  
124 Theobalds Road  
LONDON  
WC1X 8RX

244080

Our ref ajs/pmm/563  
Contact Tony Sykes  
0171-311 8304

7 April 1997

Dear Sirs

**Statement to the directors of Cable & Wireless (Investments) Limited on ceasing to hold office as auditors**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG

