

KPMG Audit Plc

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The Directors

Mercury Communications Mobile Services Your ref

Limited

26 Red Lion Square Our ref p-mrp/mrp/644

LONDON

WC1R 4HQ Contact Matthew Peacock

1457704 0171 311 3236

22 August 1997

Dear Sirs

Statement to the directors of Mercury Communications Mobile Services Limited no. 1457704 on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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 Audit Plc

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Member firm of

