

your reference

our reference

The Directors
NYNEX CableComms East Lancashire
Tolworth Tower
Ewell Road
Surbiton
Surrey
KT6 7EL

22 September 1997

Dear Sirs

Resignation as auditors

company No 2114543

In accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to NYNEX CableComms East Lancashire with immediate effect.

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

Yours faithfully

Coopers & Lybrand

