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Our ref

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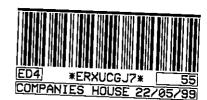
The Directors Diamond Cable Communications Plc **Bristol House** Farnborough Aerospace Centre Farnborough Hampshire GU14 6XP

17 May 1999

Dear Sirs

Diamond Cable Communications Plc Diamond Holdings plc Jewel Holdings Limited Diamond Cable Communications (UK) Limited Diamond Cable(Vale of Belvoir) Limited Diamond Cable (Mansfield) Limited Diamond Cable (Newark on Trent) Limited Diamond Cable (Bassetlaw) Limited Diamond Cable CPE Limited Diamond Cable (Grantham) Limited Diamond Cable (Melton Mowbray) Limited Diamond Cable (Ravenshead) Limited Diamond Cable (Lincolnshire) Limited Diamond Cable (Chesterfield) Limited **Diamond Cable Acquisitions Limited** Diamond Cable (Grimclee) Limited Diamond Cable (Lincoln) Limited East Midlands Cable Communications Limited East Midlands Cable Holdings Limited Diamond cable (Burton-on-Trent) Limited Diamond Cable (Hinkley) Limited LCL Cable (Holdings) Limited Diamond Cable (Leicester) Limited LCL Telephones Limited

wc/rb/030-05







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Statement to directors 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 for each of the above named companies 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 of creditors.

Yours faithfully

KPMG

KPMG

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Notice of resignation

Following the acquisition of Diamond Cable Communications Plc by NTL, we hereby give notice of our resignation as auditors of the above listed companies with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

KPMG