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**Private & confidential**

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

Our ref wc/rb/030-05

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



Member firm of  
KPMG International

KPMG is registered  
to carry on audit work and  
authorised to carry on  
investment business

by the Institute of  
Chartered Accountants in  
England and Wales. The  
principal place of

business is 8 Salisbury  
Square London EC4Y 8BB  
where a list of partners'  
names is open to inspection



INVESTOR IN PEOPLE

 KPMG

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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 or creditors.

Yours faithfully

 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*