

your reference

our reference

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

22 September 1997

Dear Sirs

Resignation as auditors

COMPANY NO 2379804

In accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to NYNEX CableComms Cheshire 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



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

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