

business assurance business recovery and insolvency corporate finance management consulting tax and human resource advice 1 Embankment Place London WC2N 6NN telephone (0171) 583 5000 facsimile (0171) 822 4652

cables Colybrand London telex 887470

your reference

our reference

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

22 September 1997

Dear Sirs

Resignation as auditors ComPany No 2387713

Cooper algbrand

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

A35 \*AUV378Q9\* 553

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

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland