



PO Box 486  
1 Puddle Dock  
London EC4V 3PD  
United Kingdom

Tel +44 (0) 171-311 1000  
Fax +44 (0) 171-311 3311  
Telex 8811541 KPMGLO G  
DX 38050 Blackfriars

2407676

The Directors  
Telewest Communications (Tyneside)  
Limited  
Genesis Business Park  
Albert Drive  
Woking  
Surrey  
GU21 5RW

Our ref nh/nf/643

29 October 1996

Dear Sirs

**Notice of resignation**

We hereby give notice of our resignation as auditors of your company with effect from today.

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

Yours faithfully

*KPMG*

KPMG



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.