

your reference

our reference

The Directors  
NYNEX Wirral Telephone & Cable TV Company  
Tolworth Tower  
Ewell Road  
Surbiton  
Surrey  
KT6 7EL

22 September 1997

Dear Sirs

**Resignation as auditors**

*COMPANY NO 2511873*

In accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to NYNEX Wirral Telephone & Cable TV Company 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*

