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cables Colybrand London telex 887470

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

with immediate effect.

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

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 alybrand