

*11 March 2003*

PricewaterhouseCoopers  
1 Embankment Place  
London WC2N 6RH  
Telephone +44 (0) 20 7583 5000  
Facsimile +44 (0) 20 7822 4652

The Directors  
NGG TELECOMS LIMITED  
1-3 Strand  
London  
WC2N 5EH

Dear Sirs

## Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of NGG TELECOMS LIMITED, registered number 2536498 with effect from *11 March 2003*.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of NGG TELECOMS LIMITED.

Yours faithfully

*PricewaterhouseCoopers*

PricewaterhouseCoopers

