

your reference

our reference
AGC/SA/NGG6a

2536498

The Directors
NGG Telecoms Limited
185 Park Street
London
SE1 9DY

21 September 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July, we have agreed with you that the new firm, PricewaterhouseCoopers, 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 with effect from 24 September 1998.

Yours faithfully

Coopers & Lybrand

Coopers & Lybrand

