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Virgin Mobile Telecoms Limited
Bluebottle Call Limited
Willow Grove House
White Horse Business Park
Trowbridge
West Wiltshire
BA14 0TQ

16 August 2006

Dear Sir

This letter is formal notice of our resignation as auditors of the above companies with effect from the date of receipt of this letter at their registered office.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies.

Yours faithfully

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