

**Statement to the directors of Telewest Communications Holdco Ltd (no. 3761983) on
ceasing to hold office as auditors**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

KPMG Audit Plc

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*Chartered Accountants
Registered Auditor
8 Salisbury Square
London
EC4Y 8BB*

22 August 2006



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