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The Directors
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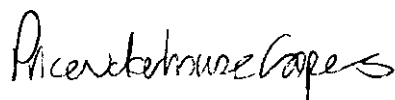
24 March 2003

Dear Sirs,

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 New Cellular Holdings plc, registered number 3801456 with effect from 24 March 2003.

Yours faithfully,



PricewaterhouseCoopers

