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**Private and Confidential**

The Directors  
UKTalks Limited  
2297 Coventry Road  
Birmingham  
B26 3PU

30 January 2006

Dear Sirs

**Notice of resignation as auditors**

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of UK Talks Limited, registered number 3931190 with effect from 30 January 2006.

**Statutory notice under Section 394**

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 UKTalks Limited.

Yours faithfully



PricewaterhouseCoopers LLP

