

PRIVATE AND CONFIDENTIAL

Registrar of Companies

Companies House

Crown Way

Maindy

CARDIFF, CF14 3UZ

Email

kevin.lee@blueprintaudit.com

Our ref

KHL/CS/K07445/mf

Date

19 January 2004

Dear Sirs

KCC NETWORKS LIMITED

We write to inform you that we are resigning as auditors of KCC Networks Limited with immediate effect.

There are no circumstances connected with our resignation that we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

*Blueprint Audit
limited*

Blueprint Audit Limited



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Registered to carry on audit work by the Institute of Chartered Accountants in England and Wales
A list of directors is maintained for inspection at the Registered Office