

PricewaterhouseCoopers  
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The Directors  
mmO<sub>2</sub> plc  
Wellington Street  
Slough  
SL1 1YP

4247143

27 February 2003

Dear Sirs,

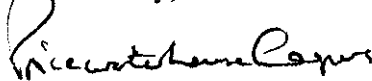
## Notice of resignation as auditors

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 mmO<sub>2</sub> plc and its subsidiaries as listed in Appendix I with effect from 27 February 2003.

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 mmO<sub>2</sub> plc or its subsidiaries.

Yours faithfully,

  
PricewaterhouseCoopers



**mmO<sub>2</sub> plc United Kingdom registered companies****Parent company**

mmO <sub>2</sub> plc	4190833
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**Head office companies**

O2 Limited	2604354
O2 Holdings Limited	4247143
O2 International Holdings Limited	4247157

**O2 UK**

O2 UK Limited	1743099
O2 Networks Limited	2604351
Cellular Radio Limited	1612599
O2 Third Generation Limited	3900219
Ever 1199 Limited	3722259
Lumina Holdings Limited	2667014
Lumina Limited	2383186
Cellphones Direct Limited	2995222
Pacific Shelf 873 Limited	SC198346
DX Communications Limited	SC133682
The Mobile Phone Store Limited	2837875
O2 Transactions Limited	2713001

**Online & Airwave**

O2 (Online) Limited	1906156
Airwave mmO <sub>2</sub> Limited	3985643