

PricewaterhouseCoopers
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The Directors
One 2 One Personal Communications Limited
Imperial Place
Maxwell Road
Borehamwood
Hertfordshire
WD6 1EA

4312532

7 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 One 2 One Personal Communications Limited, Company Registration No. 4312532, with effect from 7 March 2003.

Yours faithfully,

PricewaterhouseCoopers

PricewaterhouseCoopers

