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Tel +44 (0) 113 231 3886 Fax +44 (0) 113 231 3200 DX 72440 Leeds 55

The Directors Plusnet Technologies Limited Internet House 8 Furnival Road Victoria Quays Sheffield South Yorkshire S4 7YA

Our ref lm/002

Contact Richard King 0113 231 3734

1 August 2002

Dear Sirs

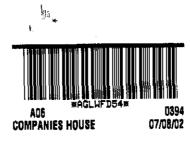
Notice of Resignation

We hereby give notice of our resignation as auditors of Plusnet Technologies Limited (registered number: 3279013) with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG







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The Directors
Plusnet Technologies Limited
Internet House
8 Furnival Road
Victoria Quays
Sheffield
South Yorkshire S47YA

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Contact Richard King

0113 231 3734

1 August 2002

Dear Sirs

Statement to the directors of Plusnet Technologies Limited (registered number: 3279013) on ceasing to hold office as auditors

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

KPMG

KPMG

Chartered Accountants Registered Auditors