



KPMG Audit Plc

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The Directors
Central Networks West plc
Westwood Way
Westwood Business Park
Coventry
CV4 8LG

Our ref bm/cn/592

Contact Bill Meredith
0207 311 6407

18 May 2004

Dear Sirs

Statement to the directors of Central Networks West plc (no. 3600574) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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.

Yours faithfully

KPMG Audit Plc

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