

To the directors of Carphone Warehouse Limited

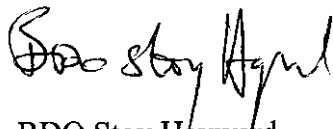
Company Number 2142673

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14 June 1999

Statement under Section 394 Companies Act 1985

There are no circumstances connected with our ceasing to hold office as auditors of Carphone Warehouse Limited which we consider should be brought to the attention of members and/or creditors of the company.



BDO Stoy Hayward

