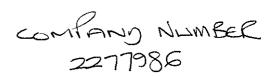
Deloitte & Touche



Chartered Accountants

Deloitte & Touche Hill House 1 Little New Street London EC4A 3TR Telephone: National 0171 936 3000 International + 44 171 936 3000 Telex: 884739 TRLNDN G Fax (Gp. 3): 0171 583 8517 LDE: DX 599

The Secretary Videotron Lambeth and Southwark Limited 26 Red Lion Square London WC1R 4HQ

Our Ref: JVN/JCS

Dear Sir

This letter is formal notice of our resignation as auditors of Videotron Lambert and Southwark Limited with effect from 30 January 1998.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully,

Delartle rTowne



Aberdeen, Bath, Belfast, Birmingham, Bournemouth, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Dartford, Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.