COMPANY NUMBER 2332233



Chartered Accountants

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The Secretary
Bell Cablemedia (Norwich) Limited
26 Red Lion Square
London
WC1R 4HQ

Our Ref: LE07BEL7

Dear Sir

This letter is formal notice of our resignation as auditors of Bell Cablemedia (Norwich) 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,

Whitle of Touch



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.