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**Private & confidential**

The Directors  
ARM Services Group Limited  
Centurion Way  
Leyland  
Lancashire  
PR5 1TZ

Our ref rma/jw/73

Contact Richard Arkle  
0161 838 4027

13 December 2000

Dear Sirs

**Notice of resignation –**

**ARM Services Limited (formerly ARM Utility Services Limited (no. 00889628)**  
**ARM Services Group Limited (formerly Dialmode (183) Limited (no. 3775461)**  
**ARM Group Limited (no. 2578069)**

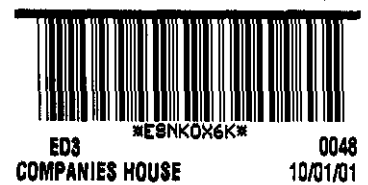
We hereby give notice of our resignation as auditors of the above companies with effect from today.

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

Yours faithfully

*KPMG*

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KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection

Statement to the directors of the following companies on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985:

ARM Services Limited (formerly ARM Utility Services Limited (no. 00889628)

ARM Services Group Limited (formerly Dialmode (183) Limited (no. 3775461)

ARM Group Limited (no. 2578069)

ARM Cable Limited (no. 02452919 - dormant)

ARM Construction (Chorley) Limited (no. 02502316 - dormant)

ARM Communication Services Limited (no. 02452825 - dormant)

ARM Utilities Limited (no. 02452931 - dormant)

ARM Utility Services Limited (no. 3775336)

ARM Transport Services Limited (no. 3155673)

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 companies members or creditors.

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