

*Paul Estcourt*

**Chartered Accountant**

1 Cheyney Avenue  
Salhouse  
Norwich  
NR13 6RJ

Your Ref: 02730966

Our Ref: PE/CE

Tel: 01603 720663  
Fax: 01603 720663

The Directors  
Direct Line Connections Limited  
74 The Close,  
Norwich  
Norfolk  
NR1 4DR

9th January, 1996

Dear Sirs,

I hereby resign my office as auditor of the Company and confirm that there are no circumstances connected with my resignation which I consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully,

*Paul Estcourt*

Paul Estcourt, F.C.A.

