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United Kingdom

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The Directors
Eurobell (No.3) Limited
Eurobell House
Churchill Court
Manor Royal
Crawley
West Sussex
RH10 2PN

Your ref

Our ref np/hu/250

Contact Neil Pearce
01293 652103

Dear Sirs

Notice of resignation –Eurobell (No.3) Limited (no. 3006948)

Following the acquisition of Eurobell (Holdings) PLC by Telewest Communications plc, we hereby give notice of our resignation as auditors of the company with effect from today.

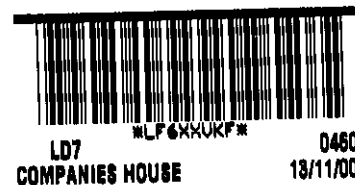
We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

KPMG

Enclosures: Statement of Circumstances

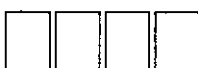


CERTIFIED A TRUE AND COMPLETE
COPY OF THE ORIGINAL

Freshfields Bruckhaus Deringer

FRESHFIELDS BRUCKHAUS DERINGER

65 Fleet Street
London EC4Y 1HS



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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



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01293 652103

Dear Sirs

Statement to the directors of Eurobell (No.3) Limited (no. 3006948) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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 company's members or creditors.

Yours faithfully

KPMG



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