



ANDERSEN

The Company Secretary
Kingston Communications (HULL) PLC
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Arthur Andersen

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24 July 2002



Dear Sir

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

<u>Company Name</u>	<u>Registered Number</u>
Just 1 Look Ltd	4033067
Just One Look (Hull) Ltd	4033221
Just One Look Ltd	4033222
Kingston Business Communications Ltd	3318088
Kingston Certification Services Ltd	3676072
The Kingston Communications (Hull) Trustees Limited	3779712
Kingston Communications International Limited	2563065
Kingston Communications Limited	3317871
Kingston Communications QUEST Trustees Limited	3942998
Kingston Incontact Limited	3703097
Kingston Information Services Limited	3317824
Kingston Interactive Television Ltd	3695998
Kingston Internet Limited	3072284
Kingston Laboratories Limited	3263196
Kingston Network Holdings Limited	3510105
Kingston Services Holdings Limited	3504144
Kingston TLI Limited	2755211
Kingston Torch Investments Limited	2295414
Kingston Vision Limited	3673039
Kingston Voiceware Limited	3317869
KTL Holdings Limited	3298190
Milgo Solutions Limited	946237
Milgo Solutions Trustees Ltd	3666156
PEH UK Holdings Limited	3607871 ✓
Teleport London International Ltd	2928653

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Company Name	Registered Number
Timeplex Group Limited	1434477
Timeplex Holdings Limited	1431948
Torch Communications Limited	2817039
Ultralink Systems Ltd	2479754

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.

Yours faithfully,

Arthur Andersen