

The Directors
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10 April 2003

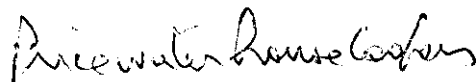
Dear Sirs,

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of iTouch plc, registered number 3911278 with effect from 10 April 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of iTouch plc.

Yours faithfully,



PricewaterhouseCoopers



Donal O'Connor Bill Cunningham Pat Candon Andrew Craig David Devlin Kevin Egan Martin Freyne Paul Halpin Teresa Harrington Paul Hennessy Ken Johnson Frank Kelly Chand Kohli Peter Lacy
Dick Lane Michael Long Tom McCarthy John McDonnell Declan McKoon Robin Menzies Alan Merriman Neil Murphy Ronan Murphy Brian Neelan Damian Neylin Andy O'Callaghan Denis O'Connor
Marie O'Connor FCCA Paul O'Connor Dave O'Malley Garvan O'Neill Michael O'Neill Joe O'Shea Ken Owens Pat Roche Bob Sample Pat Shinn Paul Tuitt Tony Weldon

Also at Cork, Galway, Kilkenny, Limerick, Waterford and Wexford

Chartered Accountants

PricewaterhouseCoopers is authorised by the Institute of Chartered Accountants in Ireland to carry on investment business.