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The Directors
Sprintlink UK Limited
Kinnard House
1 Pall Mall
London SW1

Our ref je/ay/644

Contact John Edwards
020 7311 2315

27 September 2004

Dear Sirs:

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from the date of this letter of notice. In accordance with the 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 attention of members or creditors of the Company.

A signed duplicate of this letter is enclosed for filing purposes.

Yours sincerely

KPMG LLP

KPMG LLP





Sprintlink UK Limited
Kinnard House
2nd Floor, 1 Pall Mall East
London SW 1Y 5AU

To: The Registrar of Companies
Companies House
Crown Way
Cardiff
CF4 3UZ

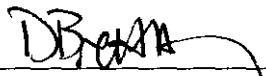
Date: 11 October 2004

Dear Sirs,

We wish to advise you that our auditors, KPMG LLP of 8 Salisbury Square, London, EC4Y 8BB resigned as auditors with effect from 27 September 2004 and herewith enclose a copy of their Letter of Notice to us for your records.

For your further reference, we appointed KPMG of 1 Stokes Place, St. Stephen's Green, Dublin 2, Ireland as auditors of the Company in succession to KPMG LLP with effect from 11 October 2004 until the conclusion of the next general meeting of the Company at which accounts are laid.

Yours faithfully,



Brett Haring, Director

For and on behalf of
Sprintlink UK Limited

WHT