



6886

PO Box 695
8 Salisbury Square
London EC4Y 8BB
United Kingdom

Tel +44 (0) 171-311 1000
Fax +44 (0) 171-311 3311
Telex 8811541 KPMGLO G
DX 38050 Blackfriars

The Directors
Western Telegraph Company Limited
124 Theobalds Road
LONDON
WC1X 8RX

Our ref ajs/pmm/563

Contact Tony Sykes
0171-311 8304

7 April 1997

Dear Sirs

Statement to the directors of Western Telegraph Company Limited on ceasing to hold office as auditors

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

