



Post Office Counters Ltd

Martyn Bennett,
ICL Pathway Ltd.,
Forest Road,
Feltham,
Middlesex,
TW13 7EJ



18 February, 2000

Dear Martyn,

Access to Audit Information

I am writing to acknowledge receipt of your letter of 14th February. We have considered the contents of your letter and we are unable to agree with the reasoning or conclusion in it. POCL's position remains as stated in my letter to Tony Oppenheim of 10th January.

I am in the process of formulating a detailed response to your letter which I intend to send to you on or before 29th February.

Yours sincerely,

GRO

KEITH BAINES
Head of Horizon Commercial

GRO

/c.c. Tony Oppenheim

Post Office Counters Ltd
20-23 Greville Street
London EC1N 8SS

Post Office Counters Ltd Registered in England
No 3154540 Registered Office Greville House
21-23 Greville Street London EC1N 8SS