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The Directors  
Melrose Film Productions Limited  
6-7 St Cross Street  
London  
EC1N 8UA

20 May 2004

Our ref: EP5/31245/SReeves/PStokes

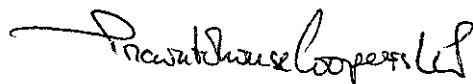
Dear Sirs,

**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 Melrose Film Productions Limited, registered number 1337265 with effect from 20 May 2004.

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 Melrose Film Productions Limited.

Yours faithfully,



PricewaterhouseCoopers LLP

