

1337265

TO: The Directors
Melrose Film Productions Limited
BPP House
Aldine Place
142/144 Uxbridge Road
Shepherds Bush Green
London W1A 8AA

FROM: Ernst & Young
Becket House
1 Lambeth Palace Road
London SE1 7EU

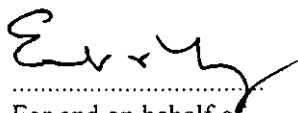
Dated 29th May 1997

Dear Sirs,

MELROSE FILM PRODUCTIONS LIMITED

We formally resign as Auditors to the above named company with effect on and from the 29th day of May 1997. In accordance with Section 394 of the Companies Act 1985 (as amended) we confirm that there are no circumstances connected with our ceasing to hold such office which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully,



For and on behalf of
ERNST & YOUNG

