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**Deloitte
& Touche**

The Company Secretary
Centenary UK Limited
1 Sussex Place
London
W6 9XS

For the attention of M A Howle Esq

21 July 2003

Dear Sir

This letter is formal notice of our resignation as auditors of Centenary UK Limited and the specified subsidiaries set out in Appendix 1 with immediate effect.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, Reading, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Deloitte & Touche is authorised and regulated by the Financial Services Authority.

Company	Registered no.
210 South Street Property Company Limited	2699678
A&M Records Limited	951340
Alto Music Limited	959543
Attitude Records Limited	4140945
Backcite Limited	2358972
Britannia Music Company	1206311
D.J.M. Records Limited	947866
Debonaire Music Limited	729279
Decca Music Group Limited	718329
Dominic Music Limited	930144
Dub Dub Productions Limited	3034298
Go! Discs Limited	1768014
Gralto Music Limited	852014
Island Entertainment Group Limited	2245537
Island Limited	1661677
Island Visual Arts Limited	1510527
Makeback Limited	536224
Mercury Records Limited	586873
Mother Records Limited	2805451
Pageant Music Limited	1001524
Paragon Publicity & Public Relations Limited	864925
Polydor Limited	880146
Quicksilver Recording Company Limited	2281402
Rondor Music Limited	891935
Spencer Davis Music Limited	913339
Systemtactic Limited	3298048
This Record Co. Limited	896031
Tiger Music Limited	1042759
Universal- Island Records Limited	723336
Universal Manufacturing & Logistics Limited	2557710
Universal MCA Music (UK) Limited	919424
Universal Music (UK) Holdings Ltd	3383881
Universal Music (UK) Ltd	2075744
Universal Music International Limited	1778189
Universal Music Leisure Limited	3384487
Universal Music Operations Limited	950138
Universal Music Publishing International (no. 2) Lim	2447604
Universal Music Publishing International Limited	2050403
Universal Music Publishing Limited	860235
Universal/Anxious Music Limited	186328
Universal/Citybeat Music Limited	2667707
Universal/Dick James Music Limited	698804
Universal/Empire Music Limited	1862392
Universal/Island Music Limited	761597
Universal/MCA Music Limited	410065
Universal/Momentum Music 2 Limited	1862392
Universal/Momentum Music 3 Limited	1414947
Universal/Momentum Music Limited	1946456
Voxstar Limited	4018950