

M O R G A N  
B E R K E L E Y

Chartered Certified Accountants

2582911

The Secretary  
VGI Entertainment Limited  
39 Broadley Terrace  
London  
NW1 6LG

Our Ref: PYKL/AL/V10280697/CORR

27 June 1997

Dear Sir

In accordance with Section 390 of the Companies Act 1995, we write to notify you of our formal resignation as Auditors of your Company. This resignation takes effect from the time at which you receive this letter.

In accordance with Section 390(2) of the 1985 Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully

Morgan Berkeley



MB

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