



ANDERSEN

29 July 2002

The Company Secretary  
Canal + Limited  
c/o Arthur Andersen  
PO Box 506  
180 Strand  
London  
WC2R 1ZP

Arthur Andersen

Abbots House  
Abbey Street  
Reading RG1 3BD

Tel 0118 950 8141  
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Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 29 July 2002:

Canal + Image UK Limited	2668459 ✓
Canal + Image Video Limited	2780354
Canal + Rights Limited	2094776

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

Arthur Andersen



Offices in: London Birmingham  
Bristol Cambridge Edinburgh  
Glasgow Leeds Manchester  
Newcastle Reading St Helier

A list of partners is available at  
180 Strand  
London WC2R 1BL  
(principal place of business)