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ANDERSEN

26 July 2002

Laura Dobson
Company Secretary
Kidsprog Limited
Grant Way
Isleworth,
Middlesex
TW7 5QD

Arthur Andersen

180 Strand
London
WC2R 1BL

Tel 020 7438 3000
Fax 020 7831 1133

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Dear Sir,

Re: Kidsprog Limited

We hereby submit our resignation as auditors of Kidsprog Limited with effect from 26 July 2002.

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

