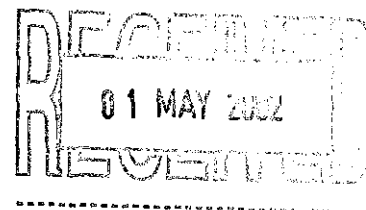


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The Directors
Cosgrove Hall Films Limited
Anglia House
Norwich
NR1 3JG



29 April 2002

Our ref: PJAS/GJP/EP3

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Cosgrove Hall Films Limited, registered number 2952812 with effect from 29 April 2002.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Cosgrove Hall Films Limited.

Yours faithfully

