

PricewaterhouseCoopers LLP  
1 Embankment Place  
London WC2N 6RH  
Telephone +44 (0) 20 7583 5000  
Facsimile +44 (0) 20 7822 4652  
Direct Phone 020 7804 9265  
Direct Fax 020 7804 4939

The Directors  
Associated British Cinemas Limited  
54 Whitcomb Street  
London  
WC2H 7DN

29 June 2005

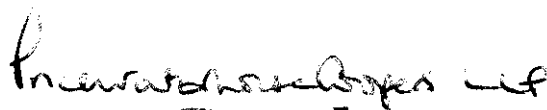
Dear Sirs

## 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 Associated British Cinemas Limited, registered number 3167586 with effect from 29 June 2005.

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 Associated British Cinemas Limited.

Yours faithfully



PricewaterhouseCoopers LLP

