



The Designated Members
The Invicta Film Partnership No 11 LLP
c/o Invicta Capital Limited
33 St James's Square
London
SW1Y 4JS

OC 302317

MRI Moores Rowland LLP
3 Sheldon Square
London
W2 6PS
T 020 7470 0000
F 020 7339 9030
www.mri-mooresrowland.com

28 May 2007

Dear Sirs

Notice of resignation as auditors

Following the merger of MRI Moores Rowland LLP with Mazars LLP on 16 April 2007, the new firm, Mazars LLP, will be replacing us as auditors. We enclose the letter of resignation of MRI Moores Rowland LLP containing our statutory statement in accordance with Sections 392 and 394 of the Companies Act 1985 given in connection with ceasing to hold office as auditors.

Yours faithfully

MRI Moores Rowland LLP



Chartered accountants. Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

A list of members' names is available at the registered address.

MRI Moores Rowland LLP is a limited liability partnership registered at the above address in England no OC304070

A member of Moores Rowland International an association of independent accounting practices throughout the world