

PricewaterhouseCoopers
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The Directors
Ariola Music Limited
Bedford House
69-79 Fulham High Street
London
SW6 3JW

1 August 2000

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the notice of the shareholders or creditors of the company.

Yours faithfully

PricewaterhouseCoopers

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