

Deloitte & Touche
Hill House
1 Little New Street
London EC4A 3TR

Tel: National 020 7936 3000
International + 44 20 7936 3000
Fax (Gp. 3): 020 7583 8517
LDE: DX 599
www.deloitte.co.uk

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**Deloitte
& Touche**

for 
DELOITTE & TOUCHE

2033222

The Secretary
Coombe Music International Limited
Hill House
1 Little New Street
London
EC4A 3TR

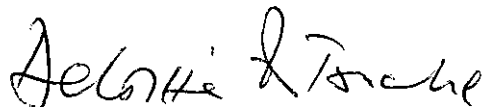
5 December 2001

Dear Sir

This letter is formal notice of our resignation as auditors of Coombe Music International Limited with effect from 5 December 2001.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Deloitte & Touche



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COMPANIES HOUSE

L1Q256E3

0208
07/12/01

**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.