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**Deloitte
& Touche**

24 February 2003


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

Dear Sirs

Notice of Resignation of Auditors -Coombe Music International Limited - (Company No.2033222)

We hereby confirm our resignation as auditors of the above Company and enclose our statement given in connection with the cessation of our office as auditor.

Yours faithfully



Deloitte & Touche



**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, Reading, 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 Financial Services Authority in respect of regulated activities.