



H. W. FISHER & COMPANY

10 July 1995

Manga Entertainment Limited
and its Directors
40 St Peter's Road
Hammersmith
London W6 9BD

CHARTERED
ACCOUNTANTS

ACRE HOUSE
11-15 WILLIAM ROAD
LONDON NW1 3ER
TELEPHONE 071 388 7000
FACSIMILE 071 380 4900

Our ref: NNS/CTG/sp/M936

*Company
Secretarial
Department*

Dear Sirs

We hereby give notice of our resignation as Auditors of your Company, effective forthwith, and in so doing confirm 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

H. W. FISHER & CO

H.W. FISHER & COMPANY

*Paul Beer · Leslie Kuelsheimer
Anthony Bernstein · Julian Challis
Michael Davis · Paul Beber
Naresh Samani · David Breger
Alan Lester · Martin Taylor
David Selwyn · Stuart Burns
Sailesh Mehta · Nigel Hart
Nauzer Siganporia · Mark Riese
Jeremy Trent · Anthony Parfitt*

Consultants:

Alan Brenner · Raymond Nathan



A member of ACPA International



REGISTERED AND AUTHORISED
TO CARRY ON AUDIT WORK
AND INVESTMENT BUSINESS
BY THE INSTITUTE OF
CHARTERED ACCOUNTANTS
IN ENGLAND AND WALES