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The Directors  
Quicksilver Recording Company Limited  
P O Box 1420  
1 Sussex Place  
Hammersmith  
London  
W6 9XS

17 December 2004

## Notice of resignation as auditors

Dear Sirs,

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Quicksilver Recording Company Limited, registered number 2281402, with effect from 20 December 2004.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Quicksilver Recording Company Limited.

Yours faithfully,

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP

