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Smith & Williamson

— Chartered Accountants —

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21 October 2002

Odyssey Video Limited
Prospect House
2 Athenaeum Road
Whetstone
London N20 9YU

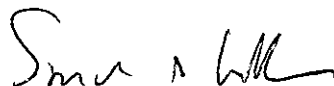
NA/IR

Dear Sirs

Odyssey Video Limited

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation as auditors that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully



Smith & Williamson



A list of partners' names may be inspected at the above address or at the firm's principal office, No 1 Riding House Street, London W1A 3AS
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