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Chartered Accountants

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April 1997

The Secretary
Cox Programming Limited
4 John Carpenter Street
London
EC4Y 0NH

Dear Sir

This is notice of our intention not to seek re-appointment as auditors of the company at the conclusion of our term of office.

There are no circumstances connected with our not seeking re-appointment which should be brought to the attention of the members or creditors of the company.

Yours faithfully

Delatte Franche.



Aberdeen, Bath, Belfast, Birmingham, Bournemouth, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Dartford, 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.

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