



**ARTHUR ANDERSEN**

29 August 2001

The Company Secretary  
Nickelodeon UK  
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**Arthur Andersen**

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Dear Sir

As requested, we hereby submit our resignation as auditors of Nickelodeon UK with immediate effect.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members of creditors.

Yours faithfully

*Arthur Andersen*

ARTHUR ANDERSEN



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COMPANIES HOUSE

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13/09/01