

**PricewaterhouseCoopers**  
1 Embankment Place  
London WC2N 6RH  
Telephone +44 (0) 20 7583 5000  
Facsimile +44 (0) 20 7822 4652

The Directors  
Nickelodeon UK  
15-18 Rathbone Place  
London  
W1P 1DF

2797365

3 April 2003

Our ref: NUK/LLP/03

Dear Sirs,

**Notice of resignation as auditors**

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP, will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Nickelodeon UK, with effect from 3 April 2003.

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 Nickelodeon UK.

Yours faithfully,

*PricewaterhouseCoopers*

PricewaterhouseCoopers

