

*Price Waterhouse*



03 0380 61

28 October 1997

PRIVATE AND CONFIDENTIAL

The Directors  
Viacom Networks Europe Ltd  
Beaufort House  
Tenth Floor  
15 St Botolph Street  
London EC3A 7EE

Dear Sir

We give notice that we are resigning as auditors of Viacom Networks Europe Ltd with effect from 28 October 1997. There are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Viacom Networks Europe Ltd.

Yours faithfully

*Price Waterhouse*

Price Waterhouse

*Presented for filing by:-*

RICHARD BUTLER  
LAWSON HOUSE  
15 ST BOTOLPH STREET  
LONDON, EC3A 7EE  
SQUAD 39

*Ref: Smg / 96-41215*

