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The Directors IGE USA Group Limited 3 Shortlands Hammersmith LONDON W6 8BX

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17 SEP 1997 NBC SUPER UHANNEL

LEGAL DEPARTMENT

Our ref

ns/sew/bj/214

12 September 1997

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement in connection with our ceasing to act.

Yours faithfully

KPMG

KPMG

Enclosure







business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection.





17 SEP 1997

DEPARTMENT

Statement to the directors of IGE USA Group Limited on ceasing to hold office as auditors

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 or creditors.

KPMG

KPMG

Chartered Accountants Registered Auditors

12 September 1997