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The Directors
Mill Film Limited
40-41 Great Marlborough Street
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Your ref

Our ref mdw/636

Contact Rachel Yasue
020 7311 2194

12 June 2002

3123160

Dear Sirs

**STATEMENT TO THE DIRECTORS OF MILL FILM 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.

Yours faithfully

Yours sincerely

KPMG



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

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