



1 Puddle Dock
London
EC4V 3PD
United Kingdom

Tel +44 (0) 20 7311 2208
Fax +44 (0) 20 7311 2534
DX 38050 Blackfriars

**Statement to the directors of Cheeky Records Limited, Registered number - 345173 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

30 May 2002



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