

31 July 2002

The Company Secretary
Fox Kids Europe
33 Euston Road
London
W1 3AZ

Arthur Andersen

180 Strand
London

WC2R 1BL

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Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

* Fox Kids Europe Limited	3250589
Fox Kids Entertainment Limited	4007608
Saban Consumer Products Europe Limited	3036727

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 companies' members or creditors.

Yours faithfully,

Arthur Andersen,

