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The Directors
Fox Kids Europe Limited
338 Euston Road
London NW1 3AZ

23 September 1998

DD/JEH/bd

Direct Line
0171 931 4832

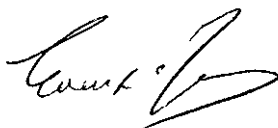
Direct Fax
0171 401 2136

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Ernst & Young

