



KPMG LLP
20 Farringdon Street
London EC4A 4PP
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 20 7311 3311
DX 38050 Blackfriars

3293818

Charles Ogilvie
20 Blackfriars Lane
London
EC4V 6HD

Our ref Rs

Contact Richard Sloper
Tel 020 7311 1000
Ext 1000

30 July 2008

Dear Sir

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as a director of the companies listed in the appendix to this statement.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully

kpmg LLP

KPMG LLP



Appendix

<i>Company name</i>	<i>Company registered number</i>
Contender Entertainment Limited	05008613
Film Resources Limited	03293818
Medusa Communications and Marketing Limited	02923785
Contender Online Limited	05986996
Rubber Duck Entertainment Limited	05440460