

MATTHEW EDWARDS & CO
CHARTERED ACCOUNTANTS

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09th March 2004

The Secretary
6th Floor
94 Wigmore Street
London

Dear Sirs

Re : Abax Productions Limited

We hereby give note that we tender our resignation as auditors of the above company.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstance connected with our resignation that we consider should be brought to the notice of the member and creditors of the above company.

Yours faithfully


Matthew Edwards & Co.

