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The Board of Directors
Virgin Entertainment Asia Limited
120 Campden Hill Road
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Our ref ry/kpw/643

Contact Rachel Yasue
020 7311 2194

12 June 2002

Dear Sirs

Notice of resignation – Virgin Entertainment Asia Limited (no. 03389805)

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG



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