

PricewaterhouseCoopers

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The Directors
Paramount Pay TV Limited
180 Oxford Street
London
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18th February 2003

Dear Sirs,

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Paramount Pay TV Limited, with effect from the date of the next board meeting.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Paramount Pay TV Limited.

Yours faithfully,

PricewaterhouseCoopers

PricewaterhouseCoopers

