

To the directors of The Zoo Group Limited

Company Number 3808091

10 July 2003

MDB/ZO06309

Statement under Section 394 Companies Act 1985

There are no circumstances connected with our ceasing to hold office as auditors of The Zoo Group Limited which we consider should be brought to the attention of members and/or creditors of the company.

*Solomon Hare LLP*

SOLOMON HARE LLP

