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The Directors
MCN Media Limited
Sandycroft
204 Crewe Road
Haslington
Crewe
Cheshire CW1 1RT

Our ref rjg/pj/vw/50

31 October 2002

COPY

Dear Sirs

Notice of resignation: MCN Media Limited
Company registration number 04073965

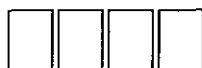
We hereby give notice of our resignation as auditors of your company with effect from 31 October 2002.

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

Yours faithfully

KPMG LLP

cc Companies House



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