

**Statement to the Directors of Khumbu Films Limited (05070640) on ceasing to hold office as auditors.**

In accordance with section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought forward to the attention of the Company's members or creditors.

KPMG LLP

KPMG LLP  
Chartered Accountants  
Registered Auditors  
8 Salisbury Square  
London  
EC4Y 8BB

28 November 2006

