

COMPANY No 68172



■ Ernst & Young LLP
1 More London Place
London SE1 2AF

■ Phone 020 7951 2000
Fax 020 7951 1345
www.ey.com/uk

Private and Confidential

The Directors
EMI Records Limited
27 Wrights Lane
London
W8 5SU

30 November 2007
ICO/DD/GD/HMW

Dear Sirs

We write to notify you that we will not be seeking re-appointment as auditors of your company at the forthcoming annual general meeting

In accordance with section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

Yours faithfully

Graeme Dacomb
Partner
for and on behalf of Ernst & Young LLP



■ The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member practice of Ernst & Young Global. A list of members' names is available for inspection at the above address which is the firm's principal place of business and its registered office.