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**Private and Confidential**

The Directors  
EMI Overseas Holdings Limited  
27 Wrights Lane  
London  
W8 5SU

30 November 2007  
ICO/DD/GD/HMW

Dear Sirs

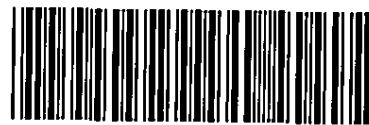
We write to notify you that we will not be seeking re-appointment as auditors of your company at the forthcoming annual general meeting

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

FRIDAY



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COMPANIES HOUSE

■ 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.