

The Directors
Saga Group Limited
The Saga Building
Enbrook Park
Folkstone
Kent
CT20 3SE

12 November 2007

FSO/JC/PHC/kh

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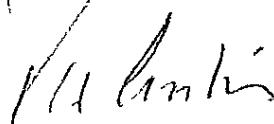
Dear Sirs

Saga Group Limited (CRN: 00638891)

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the above company. This resignation takes effect from 14 November 2007.

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

Yours faithfully



Peter Curtis
Partner
For and on behalf of Ernst & Young LLP



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