

Private and Confidential

The Directors
Circa Music 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

