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Private and confidential
Mr William Rowe
Sony BMG Music Entertainment
(International) Ltd
9 Derry Street
London W8 5HY

Our ref Rs/422

Contact Richard Sloper
020 7311 1000

20 January 2009

Dear Mr Rowe

Sony BMG Music Entertainment (International) Limited

(2019657)

Following the acquisition of the Company by Sony Corporation, we hereby give notice of our resignation as auditors of the above company with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG LLP

KPMG LLP

THURSDAY



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