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The Directors SDI Media Limited Cambridge House 100 Cambridge Grove London W6 0LE 24 May 2006

MMS/MVW/AJB

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e-mail: aboyd@uk.ey.com

250508;

Dear Sirs

SDI Media Group Limited

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the companies listed above. This resignation takes effect from the time at which you receive this letter.

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

Ernst & Young LLP

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