

The Directors  
SDI Media Limited  
Cambridge House  
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London  
W6 0LE

24 May 2006

MMS/MVW/AJB

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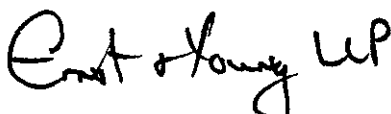
Dear Sirs

~~SDI Media Limited~~  
~~SDI Media UK Limited~~  
**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

TUESDAY



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27/06/2006

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COMPANIES HOUSE