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INVESTOR IN PEOPLE

The Directors
Virgin Media Inc
Bartley Wood Business Park
Hook
Hampshire
RG27 9UP

5 June 2014

Dear Sirs

Virgin Media Group Companies

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of the Virgin Media group companies listed in the attached schedule. This resignation takes effect from the date of this letter.

In accordance with section 519(2) 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 each of the companies listed in the attached schedule.

We draw your attention to the fact that each company has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

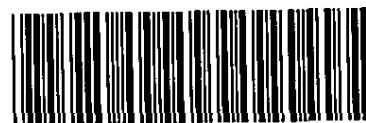
If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

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COMPANIES HOUSE

Schedule of companies covered by this resignation letter

Company Name	Company Registration Number
Barnsley Cable Communications Limited	2466594
BCMV Leasing Limited	7980898
BCMV Limited	3074517
Birmingham Cable Corporation Limited	2170379
Birmingham Cable Limited	2244565
Blue Yonder Workwise Limited	4055742
Bluebottle Call Limited	3790187
Cable Camden Limited	1795642
Cable Enfield Limited	2466511
Cable Hackney & Islington Limited	1795641
Cable Haringey Limited	1808589
Cable London Limited	1794264
Cambridge Holding Company Ltd	2670603
Diamond Cable Communications Limited	2965241
Doncaster Cable Communications Limited	2407940
Eurobell (Holdings) Limited	2904215
Eurobell (South West) Limited	1796131
Eurobell (Sussex) Limited	2272340
Eurobell (West Kent) Limited	2886001
Eurobell Internet Services Limited	3172207
Flextech (1992) Limited	1190025
Flextech Broadband Limited	4125315
Flextech C	2721189
Flextech Communications Limited	2588902
Flextech Digital Broadcasting Limited	3298737
Flextech Family Channel Limited	2856303
Flextech Homeshopping Limited	3156792
Flextech IVS Limited	2678882
Flextech L Limited	2802598
Flextech Limited	2688411
Flextech T Limited	1733724
General Cable Holdings Limited	2798236
Halifax Cable Communications Limited	2459173
Imminus (Ireland) Limited	267096



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Company Name	Company Registration Number
M&NW Network II Limited	6765761
M&NW Network Limited	6763496
Middlesex Cable Limited	2460325
ntl (B) Limited	2735732
ntl (CWC) Limited	3288998
ntl (South Hertfordshire) Limited	2401044
ntl (South London) Limited	657093
NTL (Triangle) LLC	FC23131
ntl Bolton Cablevision Holding Company	2422198
ntl Business (Ireland) Limited	3284482
ntl Business Ltd	3076222
ntl Cablecomms Bolton	1883383
ntl CableComms Bolton Leasing Limited	7981350
ntl Cablecomms Bromley	2422195
ntl CableComms Bromley Leasing Limited	7981358
ntl Cablecomms Bury and Rochdale	2446183
ntl Cablecomms Cheshire	2379804
ntl Cablecomms Derby	2387713
ntl CableComms Derby Leasing Limited	7981361
ntl Cablecomms East Lancashire	2114543
ntl Cablecomms Greater Manchester	2407924
ntl CableComms Greater Manchester Leasing Limited	7981364
ntl Cablecomms Group Limited	3024703
ntl Cablecomms Holdings No 1 Limited	3709869
ntl Cablecomms Limited	2664006
ntl Cablecomms Macclesfield	2459067
ntl Cablecomms Oldham and Tameside Limited	2446185
ntl Cablecomms Solent Limited	2422654
ntl Cablecomms Staffordshire	2379800
ntl Cablecomms Stockport Limited	2443484
ntl Cablecomms Surrey	2531586
ntl CableComms Surrey Leasing Limited	7981376
ntl CableComms Sussex Leasing Limited	7981341
ntl Cablecomms Sussex Limited	2266092
ntl CableComms Wessex	2410378
ntl CableComms Wessex Leasing Limited	7981349



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Company Name	Company Registration Number
ntl CableComms Wirral Leasing Limited	7981333
ntl Cablecomms Wirral Limited	2531604
ntl Cambridge Ltd	2154841
ntl Communications Services Limited	3403985
ntl Derby Cablevision Holding Company	2422310
NTL Digital Ventures Limited	5223257
ntl Fawnspring Limited	2924187
NTL Funding Limited	5333722
ntl Glasgow	SC075177
NTL Irish Holdings Limited	5313953
ntl Kirklees	2495460
ntl Manchester Cablevision Holding Company	2455631
ntl Midlands Leasing Limited	7981328
ntl Midlands Limited	2357645
ntl National Networks Limited	5174655
ntl Rectangle Limited	4329656
ntl UK CableComms Holdings, Inc	FC23130
Ntl Victoria Limited	5685196
ntl Wirral Telephone and Cable TV Company	2511873
ntl Wirral Telephone and Cable TV Company Leasing Limited	7982011
Sheffield Cable Communications Limited	2465953
Telewest Communications (Central Lancashire) Limited	1737862
Telewest Communications (Cotswolds) Limited	1743081
Telewest Communications (Cumbernauld) Limited	SC121614
Telewest Communications (Dumbarton) Limited	SC121700
Telewest Communications (Dundee & Perth) Limited	SC96816
Telewest Communications (Falkirk) Limited	SC122481
Telewest Communications (Fylde & Wyre) Limited	2935056
Telewest Communications (Glenrothes) Limited	SC119523
Telewest Communications (Liverpool) Limited	1615567
Telewest Communications (London South) Limited	1697437
Telewest Communications (M&NW) Limited	2795350
Telewest Communications (Midlands and North West) Leasing Limited	7982014
Telewest Communications (Midlands) Limited	1882074
Telewest Communications (Motherwell) Limited	SC121617
Telewest Communications (North East) Limited	2378214



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Company Name	Company Registration Number
Telewest Communications (Scotland) Limited	SC80891
Telewest Communications (South East) Limited	2270764
Telewest Communications (South Thames Estuary) Limited	2270763
Telewest Communications (South West) Limited	2271287
Telewest Communications (Southport) Limited	3085912
Telewest Communications (St Helens & Knowsley) Limited	2466599
Telewest Communications (Telford) Limited	2389377
Telewest Communications (Tyneside) Limited	2407676
Telewest Communications (Wigan) Limited	2451112
Telewest Communications Holdco Limited	3761983
Telewest Communications Holdings Limited	2982404
Telewest Communications Networks Limited	3071086
Telewest Limited	3291383
The Cable Corporation Limited	2075227
Theseus No 1 Limited	2994027
Theseus No 2 Limited	2994061
United Artists Investments Limited	2761569
Virgin Media (UK) Group Inc	FC18124
Virgin Media Business Limited	1785381
Virgin Media Communications Limited	3521915
Virgin Media Finance PLC	5061787
Virgin Media Finco Limited	8045612
Virgin Media Investment Holdings Limited	3173552
Virgin Media Investments Limited	7108297
Virgin Media Limited	2591237
Virgin Media Payments Limited	6024812
Virgin Media Secretaries Limited	2857052
Virgin Media Secured Finance RLC	7108352
Virgin Media SFA Finance Limited	7176280
Virgin Media Wholesale Limited	2514287
Virgin Mobile Telecoms Limited	3707664
Virgin Net Limited	2833330
VM Sundial Limited	7251197
VMIH Sub Limited	5316140
VMWH Limited	7531816
W Television Leasing Limited	184439

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Company Name	Company Registration Number
Wakefield Cable Communications Limited	2400909
Windsor Television Limited	1745542
X-TANT Limited	3580901
Yorkshire Cable Communications Limited	2490136

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