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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

Ernst & Young LLP

WEDNESDAY



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COMPANIES HOUSE



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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 |