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-D Greg Billwood

3185450

Private and confidential

Mr Ged Doherty
Sony BMG Music Entertainment (UK) Ltd
9 Derry Street
London W8 5HY

Our ref Rs/422

Contact Richard Sloper
020 7311 1000

20 January 2009

Dear Mr Doherty

We write to you in your capacity as a director of the companies listed in the appendix to this letter.

Following the acquisition of the companies by Sony Corporation, we hereby give notice of our resignation as auditors of each of the companies listed in the appendix 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

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COMPANIES HOUSE



Appendix

- Sony BMG Music International Ltd (02019657)
- Sony BMG Music Entertainment (UK Holdings) Ltd (3185450)
- Sony BMG Music Entertainment Ltd (01471066)
- Vogelcourt Ltd (2018219)
- Zomba Recording services Ltd (1447965)
- Coombe Music International Ltd (2033222)
- Silvertone Records Ltd (2274316)
- Dedicated Ltd (2426030)
- Conifer Records Ltd (2061091)
- Cheeky Records Ltd (3145173)
- Hansa Productions Ltd (890474)
- Deconstruction Ltd (2956783)
- BMG Eurodisc Ltd (1326236)
- Simco Ltd (4432262)
- Blue Sky Music Ltd (4019974)
- Global Television Ltd (2950774)
- Zomba Records Ltd (1501710)
- Music for Nations Ltd (1735159)