

3203247

The Directors
All3Media
Fifth Floor
87-91 Newman Street
London
W1T 3EY

14 November 2005

ES/SWW/JCR

Direct Line: 020 7951 5601
Direct Fax: 020 7951 9319

e-mail: swatson1@uk.ey.com

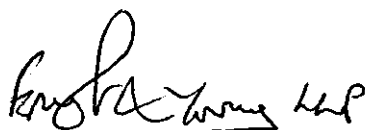
Dear Sirs

ALL3MEDIA Group Limited

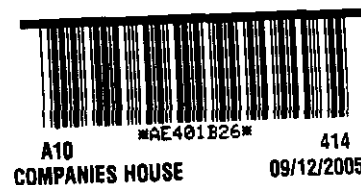
In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the above company and its subsidiaries listed in Appendix A (the "Companies"). This resignation takes effect from the time at which you receive this letter.

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 Companies.

Yours faithfully



Ernst & Young LLP



Appendix A

ALL3MEDIA Group Limited
ALL3MEDIA Limited
Assembly Film and Television Limited
Bentley Productions Limited
Cactus TV Limited
North One Limited
ALL3MEDIA (Overseas) Limited
ALL3MEDIA International Limited
Red Rooster Television Limited
Moneda Productions Limited (formerly Tandem Television Limited)
Lucky Dog Limited
Max Headroom Limited
North One Midlands Limited
Lion Television Limited
Ravenscourt Services Limited
The Statement Productions (2003) Limited
Company Television Limited
Company Productions (North) Limited
Company Productions (IOM) Limited
Company Stormdog Productions Limited
Lawzone Televisions Limited
Company Productions Limited
Company Pictures North Limited
Company Television Productions Limited
Mersey Television Group Limited
Mersey Television Limited
Mersey Television Training Limited
Campus Manor Productions Limited
Conker Media Limited
Grange Hill Limited
Hollyoaks Productions Limited
Mersey Music Limited
Brookside Productions Limited
Mersey PL Limited
Company Films Limited