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5 September 2005

The Directors  
Yoomedia plc  
1st Floor  
Northumberland House  
155-157 Great Portland Street  
London  
W1W 6QP

Our Ref: ICO/TCE/ARF/ab

Direct Line: 020 7951 3494  
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Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the date of 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



Alan Flitcroft  
Partner  
for and on behalf of Ernst & Young LLP

