

24/21

8 July 2008

The Directors  
Megastar.co.uk Limited - 4170518  
Bedford Chambers  
Covent Garden  
London  
WC2E 8HA

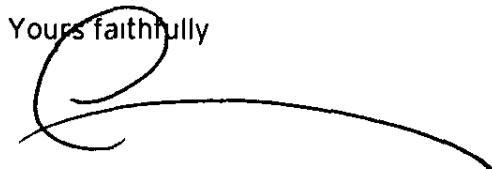
Dear Sirs

We, Ernst & Young, of Annville House, Newtown, Waterford hereby serve notice, pursuant to Section 392(3) of the Companies Act 1985 (as amended by Section 122 of the Companies Act 1989), that we are resigning from the office of Auditor of Megastar.co.uk Limited as and from the above mentioned date.

We confirm that there are no circumstances in connection with our resignation that we consider should be brought to the notice of the members or creditors of the Company.

Pursuant to Section 392(3) of the aforementioned Act we will be forwarding a copy of this notice to the Registrar of Companies.

Yours faithfully

**Ernst & Young**