

Horwath Clark Whitehill

The Directors
Lovefilm International Limited
No 9
6 Portal Way
London
W3 6RU

23 November 2006

Dear Sirs

Lovefilm International Limited - 04392195

In accordance with the requirements of section 392 of the Companies Act 1985 and at your request we formally resign as auditors with effect from 23 November 2006.

For the purposes of section 394 of the Act we confirm that we are not aware of any circumstances connected with our resignation that we consider should be brought to the attention of members or creditors of the company.

Section 392 of the Act requires the company to deliver a copy of this notice to the Registrar of Companies within fourteen days of receipt.

Yours faithfully,

Horwath Clark Whitehill LLP
Horwath Clark Whitehill LLP

Horwath Clark Whitehill LLP
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