⫴ ERNST & YOUNG

USM Copyrights Publishing Limited   1 March 2012
3rd Floor, Preece House
Davigdor Road
Hove
East Sussex
BN3 1RE

Dear Sirs

USM Copyrights Publishing Limited

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of USM Copyrights Publishing Limited This resignation takes effect from the date on which you receive this letter

In accordance with section 519(2) 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

We draw your attention to the fact that USM Copyrights Publishing Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on http //www frc org uk/pob/regulation/companies cfm and http //www icaew com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit respectively

If you have any questions on your legal obligations we recommend that you seek legal advice

Yours faithfully

Ernst & Young LLP

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INVESTOR IN PEOPLE