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The Directors
Wightlink Holidays Limited
Wightlink House
70 Broad Street
Portsmouth
Hampshire
PO1 2LB

28 March 2006

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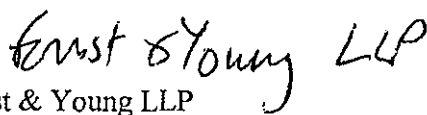
Direct Line 0118 928 1354

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 on 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 company.

Yours faithfully


Ernst & Young LLP



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