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The Directors  
Premier Transmission Limited  
Capital House  
3 Upper Queen Street  
Belfast BT1 6PU

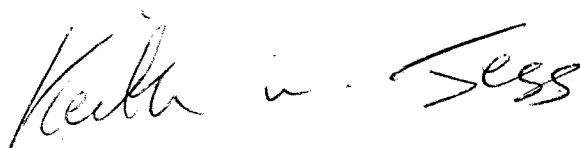
5<sup>th</sup> January 2007

Dear Sirs,

In accordance with Article 398 of the Companies (Northern Ireland) Order 1986, 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 Article 399(1) of that Order, 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,



Keith M. Jess

For and on behalf of Ernst & Young LLP

DEPARTMENT OF ENTERPRISE  
TRADE AND INVESTMENT

15 JAN 2007

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