

**Coopers
& Lybrand**

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

Abacus Court
6 Minshull Street
Manchester M1 3ED

telephone (0161) 236 9191
facsimile (0161) 247 4000

cables Colybrand Manchester
telex 887474 COLYRN G

your reference

our reference

JDC/app4/np

The Directors
Guardian Media Group plc
164 Deansgate
MANCHESTER
M60 2RR

24 November 1998

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Coopers & Lybrand

Coopers & Lybrand



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.

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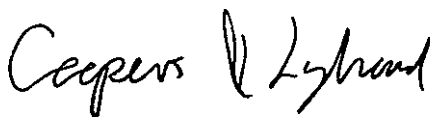
Guardian Media Group plc
164 Deansgate
MANCHESTER
M60 2RR

27 October 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of Guardian Media Group plc with effect from *24 November* 1998.

Yours faithfully



Coopers & Lybrand