

## *Price Waterhouse*



7 August 1998

The Directors (see attached)  
3 Burlington Gardens  
London  
W1X 1LE

**Longman Penguin Ltd (309351)**

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed 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 each of the companies to which this letter is addressed (see attached list) with effect from 31 July 1998.

Yours faithfully

*Price Waterhouse*

Price Waterhouse

TRT/CD/SJ



*Price Waterhouse*



7 August 1998

The Directors (see attached)  
3 Burlington Gardens  
London  
W1X 1LE

**Longman Penguin Ltd (309351)**

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed (see attached list) 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

*Price Waterhouse*

Price Waterhouse

TRT/CD/SJ