

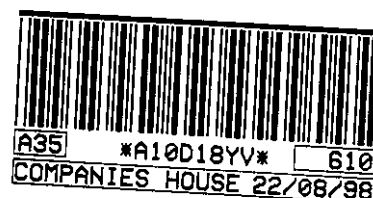
Price Waterhouse



1046990

27 July 1998

The Boards of Directors
EMAP Flexiplan Trustees Limited
EMAP Investments Limited
EMAP Online Limited
EMAP Overseas Investments limited
EMAP Overseas Limited
EMAP Pension Trustees Limited
EMAP Properties Limited
EMAP Treasury Limited
EMAP Pension Services Limited
EMAP Provincial Limited
EMAP Russia Limited
EMAP Services Limited
EMAP Newspapers Limited
EMAP Training Limited
John No 1 Newspapers Limited
N.N.P. Limited
Trafalgar Newspapers Limited
West Suffolk Newspapers Limited
EMAP No 2 Limited
EMAP Northants Limited
Newstype Limited
South Kent Newspapers Limited
Aylesbury Web Limited
Kettering Web Limited
Leamington Web Limited
1 Lincoln Court
Lincoln Road
Peterborough
PE1 2RF



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 329 of the Companies Act 1985 we give notice that we are resigning as auditors of the above named companies with effect from 3 August 1998.

Yours faithfully

Price Waterhouse

PRICE WATERHOUSE

SHD/PS/SC

Offices at Aberdeen, Birmingham, Bristol, Cardiff, Edinburgh, Glasgow, Hull, Leeds, Leicester, London, Manchester, Middlesbrough, Newcastle, Nottingham, St. Albans, Southampton and Windsor.

The partnership's principal place of business is at Southwark Towers, 32 London Bridge Street, London SE1 9SY where a list of the partners' names is available for inspection.

The firm is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.