

BINDER HAMLYN

LEEDS WEEKLY NEWS Ltd.
- 151 3261.

8 July 1996

The Board of Directors
United News & Media plc
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London
SE1 9UY

Arthur Andersen
worldwide organisation

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Our ref DCH/KP

STRICTLY PRIVATE AND CONFIDENTIAL

Dear Sirs

This letter is formal notice of our resignation as auditors of United News & Media plc, and its subsidiaries as listed on the attached appendix, with effect from 28 June 1996.

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

Binder Hamlyn

Enc



BINDER HAMLYN

UNITED NEWS & MEDIA PLC

AUDITED BY BINDER HAMLYN

United News & Media plc

United News & Media Group Ltd

UN (Overseas) Limited

Express Newspapers plc

Beaverbrook Newspapers Ltd (D)
Blackfriars Leasing Ltd
Brand Movers Ltd
Daily Express Ltd (D)
Daily Star Ltd (D)
Express Newspapers Financial Services Ltd (80%)
Express Newspapers Pension Trustees Ltd
Express Newspapers Properties Ltd
Express Printers Manchester Ltd
Express Property Management Ltd
Express Truckstop Ltd (50%)
Scottish Express Newspapers Ltd (D)
Sunday Express Ltd (D)
West Ferry Printers Ltd (50%)

Visual Communications Group Ltd

Central Press Photos Ltd (D)
Colorific Photo Library Ltd
Fox Photos Ltd (D)
Masterfile Ltd (D)
Pix Ltd (D)
Planet Earth Pictures Ltd
The Photosource Ltd (D)
The Stock Directory Ltd (D)
The Stock Index Ltd (D)
The Telegraph Colour Library Ltd (D)
The Visual Magazine Ltd (D)
Visual Communications Ltd

BINDER HAMLYN

United Provincial Newspapers Ltd

Ackrill Newspapers Ltd
Blackpool Gazette & Herald Ltd
Broughton Printers Ltd
Central Lancashire Printers Ltd
Drakewood Ltd (D)
East Lancashire Newspapers Ltd
John H Hirst & Co Limited
Informer Publications Ltd
Lancashire Evening Post Ltd
Lancashire Publications Ltd
Lancaster & Morecambe Newspapers Ltd
Leeds Weekly News Ltd
Ormskirk Advertiser Ltd
Sheffield Newspapers Ltd
South Wales Argus Ltd
The Chorley Guardian Company Ltd
The Reporter Ltd
The Yeller Publications Ltd
Yellow Advertiser Newspaper Group PLC
Yorkshire Post Newspapers Ltd

Ashton Weekly Newspapers Ltd
Doncaster Newspapers Ltd (D)
Yorkshire Post Magazines Ltd
Yorkshire Post Training Ltd

Campaign Free Newspapers Ltd
Independent Media Ltd
South West Wales Newspapers Ltd

Mainjoy Ltd (D)

Champion Publications (Harrogate) Ltd
DD Distribution Ltd
Northern Web Ltd

BINDER HAMLYN

United Publications Ltd

Miller Freeman plc

Benn Brothers plc (D)
Benn Brothers Properties Ltd
Benn Publications Ltd
Benn (South East Asia) Ltd
Dot Electronics Ltd
Dot Pharmacy Ltd
Industrial Newsletters Ltd
M-G Information Services Ltd
Miller Freeman Exhibitions Ltd
Miller Freeman Entertainment Ltd (D)
Miller Freeman Professional Ltd (D)
Miller Freeman Publishers Ltd (D)
Miller Freeman Services Ltd (D)
Miller Freeman Technical Ltd (D)
Morgan-Grampian Ltd (D)
Morgan-Grampian Direct Mail Services Ltd (D)
Morgan-Grampian (Farming Press) Ltd
Morgan-Grampian (Process-Press) Ltd
Sells Publications Ltd
Sovereign Collections Ltd (D)
Chart Information Network Company Ltd

CIN Ltd (50%)

Farming Press Ltd

Superscan Ltd
Yellow Advertiser Distribution Services Ltd
Yellow Advertiser Letterbox Marketing Ltd
Yellow Advertiser Publications Ltd

Link House Publications PLC

Daltons Weekly plc
OIT Ltd
Trade-It Ltd
Link House Advertising Periodicals Ltd
Brittain Publications Ltd

Kingsway Collections Ltd

Private Villas Ltd (D)

BINDER HAMLYN

Tolley Publishing Co Ltd

Booth & Co Ltd
Finborough Services Ltd
UN Financial Investments Ltd

United Consumer Magazines Ltd

Judy Publications Ltd
Waters Edge Publishing Ltd
UM Distributors Ltd (D)

Bradbury Agnew & Co Ltd
United Newspapers Publications Ltd
Ludgate Leasing Ltd
Mandeville Properties Ltd
Realmfair Ltd
Seatrade Conferences and Exhibitions Ltd
Turtle Diary Ltd
United Leisure Magazines Ltd (D)
United Magazines Ltd (D)
United Magazines Pension Trustee Ltd
UN Pension Trustees Ltd
UN Investments Ltd
United News Television Ltd (D)
WRH Ltd
Workyard Ltd
Yellow Advertiser Group Pension Trustees Ltd

Syndicate Nine Ltd

Forestcrown Ltd