

The Directors
Four Counties Newspapers Limited
326 Station Road
Harrow
Middlesex
HA1 2DR

1229102

13 June 2000

Direct Line 020 7951 2000

Direct Fax 020 7951 4001

Dear Sirs

We hereby resign as auditors of the Company with effect from the date hereof and we confirm, for the purposes of Section 392 and 394 of the Companies Act 1985, 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 and confirm we have no claim for unpaid fees or expenses.

Yours faithfully

For and on behalf of Ernst & Young

