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Deloitte & Touche

The Board of Directors IPC Group Limited King's Reach Tower Stamford Street London SE1 9LS

9 July 2002

Dear Sirs

Copy to: Sylvia E Sally Williams There may

Resignation as Auditors

We hereby resign as auditors of International Publishing Corporation Ltd and IPC Magazines Holdings Ltd with immediate effect.

In accordance with Section 349(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Deloitte & Touche

Delattle Havele

cc Sylvia Evans Jayesh Patel

Company Secretary.

[M. Magazines Holdings Ltd 31/July/02.

COMPANIES HOUSE

05/08/02