

The Directors
F&W (UK) Limited
Brunel House
Forde Road
NEWTON ABBOT
Devon
TQ12 4PU

10 October 2003

BRT

Dear Sirs

~~F&W (UK) Limited~~

~~D&C Group Limited~~

~~David & Charles Limited~~

~~Readers Union Limited~~ 2123900

~~Debt Recovery Control Limited~~

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the above companies. This resignation takes effect from the time at which you receive this letter.

In accordance with Section 394(1) of that Act, we confirm 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 companies.

Yours faithfully

Ernst & Young LLP



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