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The Directors
Readers' Union Limited
Brunel House
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TQ12 4PU

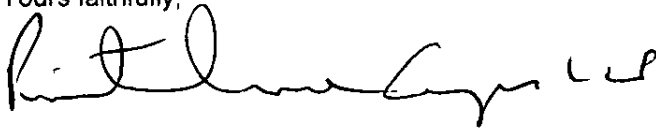
18 January 2010

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of Readers' Union Limited, registered no 843946 (the Company) effective from 18 January 2010, which we consider should be brought to the notice of the Company's shareholder or creditors

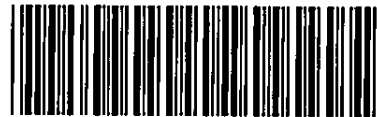
Yours faithfully,



PricewaterhouseCoopers LLP

Enclosure

WEDNESDAY



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17/02/2010

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COMPANIES HOUSE