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**ANDERSEN**

The Company Secretary  
News International Supply Company Limited  
1 Virginia Street  
London  
E98 1XY

03 May 2002

Arthur Andersen

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London

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Dear Sir

Re: News International Supply Company Limited

As requested, we hereby submit our resignation as auditors of News International Supply Company Limited with immediate effect.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

*Arthur Andersen*



ED1  
COMPANIES HOUSE  
A49  
COMPANIES HOUSE  
14 15/02  
0237  
U/61  
14/05/02