31603°

NOTICE OF RESIGNATION AS AUDITOR OF NEW WRITING NORTH

We, hereby resign as the Company's auditors with effect from 9 July 2003.

STATEMENT TO THE DIRECTORS OF NEW WRITING NORTH ON CEASING TO HOLD OFFICE AS AUDITORS

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

Stokoe Rodger

Registered Auditors

24 Lansdowne Terrace Gosforth Newcastle upon Tyne NE3 1HP

A15 COMPANIES HOUSE 0254 29/08/08