

Chartered Accountants Commercial Union House Albert Square Manchester M2 6LP Phone: 0161-953 9000 Fax: 0161-832 4124 DX 14420 M2

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30 October 1995

JT/HP

PRIVATE AND CONFIDENTIAL

The Directors
Red Rose Radio Public Limited Company
The Radio Station
St. Paul's Square
Preston
PR1 1YE

Dear Sirs

## RED ROSE RADIO PUBLIC LIMITED COMPANY

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. 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 company.

Yours faithfully

CAMO

Ernst & Young



England and Wales to carry on investment business.