

PRIVATE AND CONFIDENTIAL

1372170.

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

30 October 1995

JT/HP

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

Ernst & Young

