

1 Puddle Dock London EC4V 3PD United Kingdom Tel +44 (0) 20 7311 2308 Fax +44 (0) 20 7311 2582 DX 38050 Blackfriars

The Directors
CLT-UFA UK Radio Limited
1 Stephen Street
London
W1T 1AT

Contact Keith Neate

020 7311 2308

13 January 2003

Dear Sirs

Notice of resignation as auditors of CLT-UFA UK Radio Limited (Registered number: 1482586)

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KAG LU

KPMG LLP





1 Puddle Dock London EC4V 3PD United Kingdom Tel +44 (0) 20 7311 2308 Fax +44 (0) 20 7311 2582 DX 38050 Blackfriars

The Directors
CLT-UFA UK Radio Limited
1 Stephen Street
London
W1T 1AT

Contact Keith Neate 020 7311 2308

13 January 2003

Dear Sirs

Statement to the directors of CLT-UFA UK Radio Limited (Registered number: 1482586) on ceasing to hold office as auditors

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

Kling oil

KPMG LLP