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The Directors  
Badger News Limited  
Oldmixon Crescent  
Weston-super-Mare  
BS24 9AY

2051469

Our ref drb/1/acm/f02081/b

6 June 1997

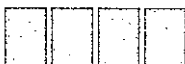
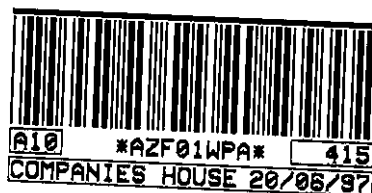
Dear Sir

**Statement to the directors of Badger News Limited 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 of creditors.

Yours faithfully

**KPMG**  
*Chartered Accountants*  
*Registered Auditors*  
*Bristol*



Member firm of  
KPMG International

KPMG is registered  
to carry on audit work and  
authorised to carry on  
investment business

by the Institute of  
Chartered Accountants in  
England and Wales. The  
principal place of

business is 8 Salisbury  
Square, London EC4Y 8BB  
where a list of partners'  
names is open to inspection.



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