

PricewaterhouseCoopers
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The Directors
Kiss FM Radio Limited
1 Lincoln Court
Lincoln Road
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24 February 2003

Our ref: JWPC/EP5.104/zfcg

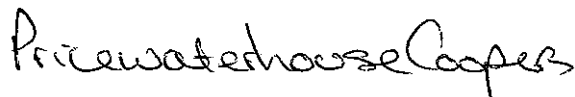
Dear Sirs

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Kiss FM Radio Limited, registered number '2378790' with effect from 24 February 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Kiss FM Radio Limited.

Yours faithfully



PricewaterhouseCoopers

