



PO Box 486
1 Puddle Dock
London EC4V 3PD
United Kingdom

Tel +44 (0) 171-311 1000
Fax +44 (0) 171-311 3311
Telex 8811541 KPMGLO G
DX 38050 Blackfriars

The Directors
Heart of England Radio Limited
The Chrysalis Building
Bramley Road
London
W10 6SP

28 28 239

6 October 1997

Notice of resignation

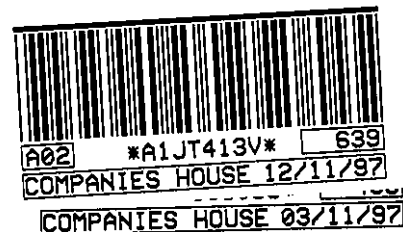
We hereby give notice of our resignation as auditors of your company with effect from today.

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

Yours faithfully

KPMG

KPMG



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 Sansbury
Square, London EC4Y 8BB
where a list of partners
names is open to inspection



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**STATEMENT OF THE DIRECTORS OF HEART OF ENGLAND RADIO 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 or creditors.

KPMG

KPMG

*Chartered Accountants
Registered Auditors*



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KPMG International

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investment business

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Square, London EC4Y 8BB
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