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United Kingdom

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The Directors
Galaxy Radio Limited (formerly known as
Galaxy Radio Yorkshire Limited)
The Chrysalis Building
Bramley Road
London
W10 6SP

2997500

6 October 1997

Notice of resignation

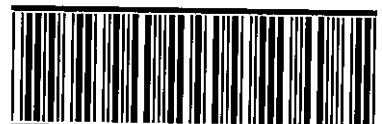
We hereby give notice of our resignation as auditors of your company with effect from today.

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

Yours faithfully

KPMG

KPMG



A02 *A1JT513W* 640
COMPANIES HOUSE 12/11/97
COMPANIES HOUSE 03/11/97



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



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**STATEMENT OF THE DIRECTORS OF GALAXY RADIO LIMITED (FORMERLY
KNOWN AS GALAXY RADIO YORKSHIRE 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

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*Chartered Accountants
Registered Auditors*



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