

PricewaterhouseCoopers
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London SE1 9QL
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20 April 1999

The Directors,

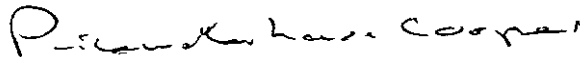
Liberty Publishing and Media Limited
Punch Limited
Brompton Press Limited
The Liberty Broadcasting Company Limited
Liberty Radio Limited
LBC Group Limited
LBC News Limited
LBC Newstalk Limited
LBC Radio Limited
Liberty Entertainments Limited
Liberty Films Limited
Liberty Sounds Limited
Liberty Videos Limited

87-135 Brompton Road,
Knightsbridge,
London,
SW1X 7XL.

Dear Sirs,

We give notice that we are resigning as auditors of Liberty Publishing and Media Limited and its subsidiaries with effect from 21 May 1999. There are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Liberty Publishing and Media Limited and its subsidiaries.

Yours faithfully,



PricewaterhouseCoopers



PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6NN. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.