

The Directors
SMG plc
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GLASGOW
G2 3PR

PricewaterhouseCoopers
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8 January 2002

Our ref: AMW/gjs

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the subsidiary undertakings of SMG plc as set out in the attached appendix with effect from 8 January 2002.

Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignations which we consider should be brought to the notice of the shareholders or creditors of the companies listed in the attached appendix.

Yours faithfully

PricewaterhouseCoopers

PricewaterhouseCoopers



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Appendix

<u>Company Name</u>	<u>Registration Number</u>
Ginger Loveball Productions Limited	3730997
Ginger Television Productions Limited	2818356
Keenarch Limited	3465484
Kentfarm Limited	3471821
Pearl & Dean Cinemas Limited	614063
Poster Media Advertising Limited	064024C
Primelight Advertising Limited	1875121
Primesight (UK) Outdoor Media Limited	2718711
Primesight Advertising Limited	3085813
Primesight Airport Advertising Limited	1950228
Primesight Communications Limited	3085817
Primesight Limited	1847728
Primesight Posters Limited	680690
Scottish Media Group (Holdings)	3269576
SKA Ginger Productions Limited	3778599
Spectator Limited	2117658
TAS Publishing Limited	2463554
The Ginger Media Group Limited	3465481
Virgin Radio Holdings Limited	3359692
Virgin Radio Limited	2674136