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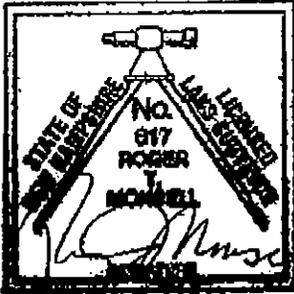
EXHIBIT 27

11 KING COURT
KEENE, NH 03431-4848
TEL: 603-357-2446 • FAX: 603-357-8770
www.cloughharbour.com

August 1, 2003

RE: CERTIFICATION OF TOWER ORIENTATION
Derry Hill, Walpole, New Hampshire

I do hereby certify that the orientation of the Radio Tower located on Derry Hill in Walpole, New Hampshire is as shown below. The azimuths shown are based on an actual survey and are referenced to true north determined by a solar observation taken on May 18, 2003. I do hereby certify that the tower azimuth orientation shown is accurate with reference to true north within 1°.

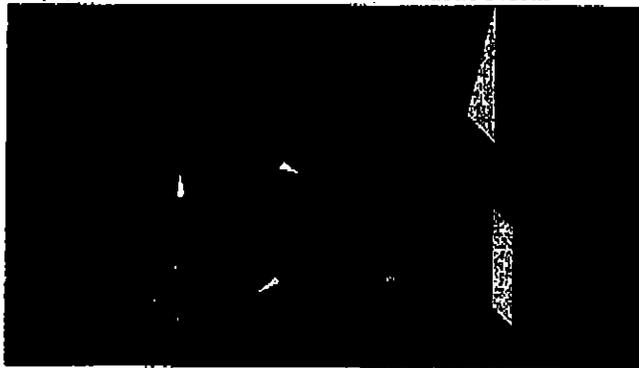


8/1/03

Roger T. Monsell, LLS
Partner

date

True North



Tower Orientation



Offices Throughout the Eastern United States

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