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02 DEC 1998

Private & confidential

The Directors
Snowdon Mountain Railway plc
Llanberis
CAERNARFON
Gwynedd
LL55 4TY

Our ref pjre/mpj/30/001

Contact Peter Evans
0151 473 5100

1 December 1998

Dear Sirs

Statement to the directors of Snowdon Mountain Railway plc (no. 42476) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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.

Yours faithfully

KPMG

