



KPMG Audit Plc

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The Directors
Guinness World Records Limited
338 Euston Road
London NW1 3BD

Our ref rb/mr/636

Contact Richard Bawden
020 7311 3350

24 July 2001

Dear Sirs

Resignation as auditors of Guinness World Records Limited ('the company')

Following the acquisition of the company by Gullane Entertainment plc, we hereby give notice of our resignation as auditors of the company with effect from 27 July 2001.

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

Yours faithfully

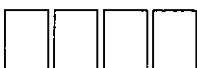
KPMG Audit Plc
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**CERTIFIED A
TRUE
COPY**

Signed *SS Berwin*

Date *01/08/2001*

S/berwin



KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales.
Registered in England
No 3110745

Registered office
8 Salisbury Square
London EC4Y 8BB