



KPMG Audit Plc

PO Box 486
1 Puddle Dock
London EC4V 3PD
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 20 7311 3311
Telex 8811541 KPMGLO G
DX 38050 Blackfriars

541295

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

Your ref

Our ref rb/mr/636

Contact Richard Bawden
020 7311 3350

24 July 2001

Dear Sirs

Statement to the directors of Guinness World Records Limited (no. 541295) 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

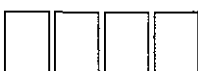
KPMG Audit Plc

**CERTIFIED A
TRUE
COPY**

Signed *SJ Berwin*

Date *01/08/2001*

SJ 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