



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

Tel +44 (0) 171-311 1000
Fax +44 (0) 171-311 3311
Telex 8811541 KPMGLO G
DX 38050 Blackfriars

The Directors
First Choice Holidays & Flights Limited
First Choice House
London Road
Crawley
WEST SUSSEX
RH10 2GX

Company registered No: 1450256

4 April 1996

Dear Sirs

COPY

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today.

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

Yours faithfully

KPMG



Member firm of
KPMG (International)

KPMG is registered
to carry on audit work and
authorised to carry on
investment business

by the Institute of
Chartered Accountants in
England and Wales. The
principal place of

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners'
names is open to inspection