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The Directors
Tomorrows Leisure Limited
The Old Control Tower
Kent International Airport
Manston Road
Manston
Kent
CT12 5TW

9 June 2005

Dear Sirs

Statement to the directors of Tomorrows Leisure Limited (no. 01960179) 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

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