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London EC4V 3PD
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1961880.

Statement to the Directors of First Choice Tour Operations Limited on ceasing to hold office as auditors

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.

KLM

KPMG

Chartered Accountants
Registered Auditors
18 April 1996



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
original place of

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