ANDERSEN

The Company Secretary MyTravel Group plc Parkway One Parkway Business Centre 300 Princess Road Manchester M14 7QU

19 July 2002



Arthur Andersen

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Our ref: te/aw/leaw2480

2223775

Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

AE Europe Limited

Airtours Aviation Limited

Airtours Finance Limited

Airtours Holidaymakers Limited

Airtours Holidays Limited

Airtours Holidays Transport Limited

Airtours Insurance Services Limited

Airtours International Airways Limited

Airtours Investments Limited

Airtours North America Limited

Airtours plc

Airtours Quest Trustee Limited

Airtours The Holiday Makers Limited

Airtours Trustee Limited

Airtours Vacation Club Limited

Airtours Vacation Club Management Limited

Airtours Vacation Ownership Limited

Amsterdam Travel Service Limited

Aspro Travel Limited

Auto Europe Limited

Belgian Travel Services Limited

Blue Sea Investments Limited

Blue Sea Overseas Investments Limited

Bridge Travel Group Limited

Bridge Travel Service Limited

The BTN Finance Company

Buzzard Leisure Limited

Going Places Limited

Going Places Leisure Travel Limited

Greek Flight Club Limited

Green Light Leasing Limited

Highlight Travel Limited

Holidayline Limited

Holidaymakers Ireland

Holidaymaker plc

Holiday Matchmakers Limited

HRLT Limited

Inhoco 1089 Limited

Inhoco 1090 Limited

Italian Travel Service Limited

Jetset Europe Limited

Jupiter Leasing Limited

Kestrel Leisure Limited

L.A.L. Group (UK) Limited

L.A.L. Hotels Limited

L.A.L. Language Centre Torbay Limited

Late Escapes Limited

Leger Air Holidays Limited

Leger Holidays Limited

Leger Travel Limited

Leisure Resorts Services Limited

London Tours & Travel Service Limited

Magictrips Limited

Manos Aviation Limited

Carousel Holidays Limited

Carousel Resorts International Limited

Club 25 Holidays Limited

Covent Language Centre Limited

Cresta Holidays Limited

Cresta Holidays (Holdings) Limited

Cresta (Transport Brokers) Limited

Direct Aviation Limited

Direct Holidays PLC

Escape Card Limited

Eurosites Limited

Flextravel Limited

Flycheap Limited

FTi Services (UK) Limited

Mytravel Pioneer Limited

Mytravel TV Plc

Mytravel Group UK Limited

Mytravel Tour Operations Limited

Panorama Holiday Group Limited

Panorama Seat Broking Limited

Parkway Management Services Limited

Parkway (UK) Investment Management

Paris Travel Service Limited

Parkway IPR (Cyprus) Limited

Parkway IPR Limited

Peregrine Leisure Limited

Pluto Leasing Limited

Shipping & Aviation Industries Limited

Allin Adar

Ski America Limited

Sunair Limited

Manos (UK) Limited

Matchmakers Limited

Mytravel Limited

Mytravel Lite Limited

Mytravelco Financial Services Limited

Mytravel Airways Limited

Mytravel UK Limited

Mytravel Points Limited

Mytravel UK Retail Ltd

Mytravel Financial Services Ltd

Mytravel UK Financial Services Ltd

Mytravel North America Limited

Sun Cruises Limited

Sun International (UK) Limited

Sunway Travel (Coaching) Limited

Swiss Travel Services Limited

Tours Abroad Limited

Tradewinds Worldwide Holidays Limited

The Travelworld Group Limited

Tropical Escapes Limited

UKLG Limited

UKLG Distribution Limited

UKLG Financial Services Limited

UKLG Tour Operations Limited

UK Touristik Limited

US Travel Service Limited

White Horse (Parkway) Unlimited

Winston Rees (World Travel) Limited

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 companies' members or creditors.

Yours faithfully,