

PricewaterhouseCoopers
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The Directors
TUI NE Limited
Greater London House
Hampstead Road
London
NW1 7SD

24 February 2003

Our ref: RP/NC

Dear Sirs

8139263

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

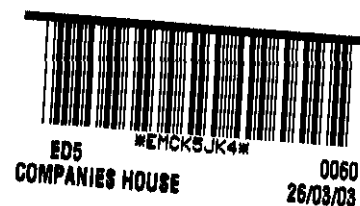
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of TUI NE Limited, registered number 3490138 and its subsidiary companies as detailed in Appendix 1 with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of TUI NE Limited and its subsidiary companies as detailed in Appendix 1.

Yours faithfully



PricewaterhouseCoopers



Appendix 1

List of subsidiary companies of TUI NE Limited

Company	Number
Bass Travel Supplies Ltd	3139703
Orion Airways Ltd	1400743
Simply Aviation Ltd	2789335
Simply Travel Holdings Ltd	3357749
Skymead Leasing Ltd	1437197
Skymead Maintenance Ltd	941213
Something Special (Transport) Ltd	2308734
Spanish Harbour Holidays Ltd	2448933
Spanish Harbour Travel Services Ltd	3153826
Specialist Holidays Contracting Ltd	3121123
Specialist Holidays Group Ltd	3343095
The Hive Creative Ltd	1893401
<i>(formerly known as Charles Grimsey Associates Ltd)</i>	
The Magic Travel Group Ltd	971686
Thomson Overseas Services Ltd	616199