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The Directors
Leisure Park Management (Guildford) Limited
179 Great Portland Street
London
W1N 6LS

Our ref el/ig/592

Contact Jonathan Thompson
020 7311 4183

12 June 2002

Dear Sirs

Notice of Resignation – Leisure Park Management (Guildford) Limited (registered number: 3337885)

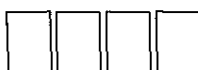
We hereby give notice of our resignation as auditors of your company with effect from 14 June 2002.

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

Yours sincerely

KPMG

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KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

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



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Dear Sirs

Statement to the Directors of Leisure Park Management (Guildford) Limited (registered number: 3337885) 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.

Yours sincerely

ian.griffiths

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