

The Directors
GB Holiday Parks (Holdings) Limited
6 Leylands Park
Nobs Crook
Colden Common
Winchester
Hampshire, SO21 1TH

4 November 2004

AU/CH/SC/SB/L72

Direct Line: 0118 928 1403
Direct Fax: 0118 928 1101

Dear Sirs,

GB Holiday Parks (Holdings) Limited - 4166295
GB Holiday Parks Limited - 4166268
Warden Springs Caravan Park Limited - 2988230
Church Point (Leisure) Limited - 1223570

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company and subsidiary undertakings as detailed above. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully
For and on behalf of Ernst & Young LLP



Chris Harrison
Partner



INVESTOR IN PEOPLE

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