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Private and Confidential

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

1 April 2005

Our ref: EM/KMc/lc

Dear Sirs

Notice of resignation as auditors

GB Holiday Parks (Holdings) Limited	-	4166295
GB Holiday Parks Limited	-	4166268
Warden Springs Caravan Park Limited	-	2088230
GB Vacation Limited	-	4213441

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the above named companies with effect from 1 April 2005.

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 the company.

Yours faithfully



PricewaterhouseCoopers

