



KPMG LLP
Aquis Court
31 Fishpool Street
St Albans AL3 4RF
United Kingdom

Tel +44 (0) 1727 733000
Fax +44 (0) 1727 733001
DX 146480 St Albans 19

The Directors
Park Resorts Group Limited
3rd Floor Swan Court
Waterhouse Street
Hemel Hempstead
Herts, HP11FN

Our ref jtb/134

Contact Mike Woodward
01727 733000
Ext 3020

20 March 2007

Dear Sirs

05223731

Notice of resignation – Park Resorts Group Limited and subsidiaries

We hereby give notice of our resignation as auditors of the company and each of its subsidiaries as listed in Appendix A with immediate effect

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

Yours faithfully

KPMG LLP

KPMG LLP

FRIDAY



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COMPANIES HOUSE
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COMPANIES HOUSE

APPENDIX A

Additional Companies

The companies, in addition to Park Resorts Group Limited are

Beach Finance Bond Limited
Beach Mezzanine Limited
GB Holiday Parks (Holdings) Limited
Park Resorts Holdings Limited
GB Holiday Parks Limited
Park Resorts Limited
Park Resorts UK Limited
Park Resorts Transport Limited
Valley Farm Camping Ground Limited



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Tel 01727 733000
Ext 3020

20 March 2007

Dear Sirs

Statement to the directors of Park Resorts Group Limited and each of the subsidiaries listed on Appendix A on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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 faithfully

KPMG LLP

KPMG LLP

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COMPANIES HOUSE
A48 *AGN140AG* 30/03/2007 193
COMPANIES HOUSE