

JN/jw



*Terminal House
Shepperton
Middlesex TW17 8AS
Telephone: 01932 255500
Fax: 01932 252748
Direct line: 01932 255 . . .*

4 February 2000

Companies House
Crown Way
Cardiff
CF4 3UP

1130475

Dear Sirs

Re: Lysaker Travel Management Limited - 1130457

The above Company is a wholly owned subsidiary of Ian Allan Group Ltd, 00739567.

We enclose a copy of the letter of resignation from the original auditors for the above Company and confirm that new auditors, Menzies of Ashby House, 64 High Street, Walton on Thames, Surrey, KT12 1BW have been appointed.

Yours faithfully

John Nicol
Administration Manager

Enc:



ARTHUR ANDERSEN

20 January 2000

The Company Secretary
Lysaker Travel Management Limited
15 Colston Street
Bristol
BS5

Broad Quay House
Broad Quay
Bristol BS1 4DJ
0117 927 7436 Telephone
0117 927 7507 Facsimile
Direct line 0117 900 3051

Our ref ne/al

Your ref

Dear Sir

As requested we hereby submit our resignation as auditors of Lysaker Travel Management Limited with effect from 20 January 2000.

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

Arthur Andersen

24 JAN 2000