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Derek Webster & Co

CHARTERED ACCOUNTANTS & REGISTERED AUDITORS

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The Directors
Thames Valley Park Management Limited
47 Castle Street
Reading
Berkshire
RG1 7SR

Our Ref: DJG/THA1179

22 May, 2000

Dear Sirs,

We write to inform you that we are resigning as auditors of Thames Valley Park Management Limited ("the Company") with immediate effect.

In accordance with Section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation which should be brought to the notice of the members or creditors of the Company.

You are required to file a copy of this resignation letter with the Registrar of Companies within 14 days from the date hereof.

Yours faithfully,

Derek Webster & Co.

Derek Webster & Co.



RUPERT SALMON STEWART BOLTON JOHN PATTRICK DAVID GODDARD IAN STUBBS
CONSULTANTS : DAVID BACON WILLIAM MORAN

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