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The Registrar
Companies House
Crown Way
Maindy
Cardiff
CF14 3UZ

Our ref **JS/LW**
Contact **Jane Sawyer**

19 October. 2011

Dear Sir/Madam,

Copy of the Statement on ceasing to hold office as auditors of each of the multiple companies listed in the appendix pursuant to section 521 of the Companies Act 2006

In accordance with section 521 of the Companies Act 2006, we enclose a copy of our statutory statement, which was delivered to the Registered Office of the Companies listed in the appendix, in accordance with section 519 of the Companies Act 2006

Yours faithfully,

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Jane Sawyer
Director
KPMG Audit Plc



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RM 27/10/2011 322
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Private & confidential
TUI Travel PLC
Attn: Joyce Walter
TUI Travel House
Heming Way, Crawley
West Sussex RH10 9D1

Our ref: UK/643
Contact: Mike Harper
020 7311 2411

26 September 2011

Dear Sirs

Statement in respect of the subsidiary companies of TUI Travel PLC set out in Appendix 1 (together "the Companies") on ceasing to hold office as auditors, pursuant to section 519 of the Companies Act 2006

In accordance with section 519 of the Companies Act 2006 we set out below the circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the Companies' members or creditors

The audited consolidated financial statements of TUI Travel Plc and its subsidiaries (the Group) for the year ended 30 September 2010 contain, inter alia, a restatement of its results for the year ended 30 September 2009 and its financial position as that date. The directors have restated the 2009 financial statements because they contained material errors arising from the overstatement of revenues and the inappropriate release of unmatched credits to the income statement. Details of the circumstances giving rise to the restatements are set out in note 1(B)(ii) to the financial statements.

As set out in note 1(B)(ii), the major part of the restatement is attributable to failures in the systems and controls of the Group's UK tour operator business over an extended period of time. Most of this period pre-dated our appointment as auditors of the entity concerned. In relation to the release of unmatched credits, note 1(B)(ii) refers to inappropriate analysis, judgements and accounting processes undertaken by the directors of that entity to book the unmatched credits in the accounting records of the entity concerned.

We had extensive discussions with the directors of the TUI Travel Plc over the background to these restatements, the implications arising from them and their disclosure and accounting treatment in the financial statements. Over the course of these discussions our relationship with certain directors became increasingly strained. As a result we were not confident that in the future we could carry out an audit of the TUI Travel Plc to the appropriate standard, but others may be able to do so. Accordingly we decided not to seek reappointment as auditors of TUI Travel Plc on 29 December 2010 and further we have also decided to resign as auditors of the Companies.





Sunshine Cruises Limited	3991465
SYMI Investments Limited	2458850
Teamlink Transport Limited	05537774
Teamlink Travel Limited	02493474
The Imaginative Traveller Limited	02584114
The International Academy Limited	3366880
The Moorings Sailing Holidays Ltd	1286826
Thefirstsort Limited	3789399
Thomson Airways Limited	444359
Thomson Sport (UK) Ltd	05270230
Thomson Travel Group (Holdings) Limited	3226964
Travel Class Holdings Limited	5336295
Travel Class Limited	2969802
Travel Class Transport Ltd	3462052
Travel Services Europe Ltd	3912375
Travelbound European Tours Limited	2712668
Travelmood Limited	01934932
Trek America Travel Limited	4803471
Trina Group Limited	02886181
TTSS Limited	06695822
Travel SAS Transport limited	5742973
TUI Finance Northern Europe Ltd	3709803
TUI Travel Common Investment Fund Trustee Limited	6969584
TUI Travel Management Services Limited	6709889