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Investment Banking

Strictly Private and Confidential

The Board of Directors
Merlin Entertainments plc
3 Market Close
Poole
Dorset BH15 1NQ
United Kingdom

14 April 2015

Dear Sirs,

Citigroup Global Markets Limited acting as financial adviser to Merlin Entertainments plc in connection with a Rule 9 Waiver Resolution at its proposed Annual General Meeting

We refer to the Notice of Annual General Meeting circular (the "Circular") to be issued on or around 14 April 2015.

We hereby confirm that Citigroup Global Markets Limited consents to the inclusion in the Circular of its name and reference(s) to it in the form and context in which they appear in accordance with Listing Rule 13.3.1(10).

Yours sincerely,

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke extending to the right.

For and on behalf of
Citigroup Global Markets Limited

Citigroup Global Markets Limited

Registered office at above address. Registered in England, Number 1763297
Authorised by the Prudential Regulation Authority and regulated by the
Financial Conduct Authority and the Prudential Regulation Authority