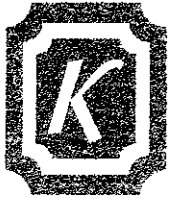


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King & Co.
Accountants and
Registered Auditors

Chartered Accountant
A. D. Setters, ACA, ATII

Chartered Certified Accountant
L. H. S. Setters, FCCA, FPC

No 1, Fiscal House
Christchurch Road
Boscombe
Bournemouth BH7 6DQ
Tel : (01202) 421209
Fax: (01202) 418492

Your Ref:

Our Ref:

ADS/H/113/LE

To the Board of Directors of Hallmark Hotels Limited
Hallmark Hotels Limited
Durley Hall Hotel
Durley Chine Road
Bournemouth
Dorset
BH2 5JS

27th February 2001

Dear Sirs

We resign as auditors of Hallmark Hotels Limited.

In accordance with section 394(1) Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully,

King & Company

