

Our Ref F7780/41/B34

The Company Secretary
Foley Lodge Hotels plc
Stockcross
NEWBURY
Berkshire
RG20 8JU

2233431

27 February 1997

Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of Foley Lodge Hotels plc with immediate effect.

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.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



Grant Thornton
Registered Auditors

