Chartered Accountants
The UK Member Firm of
Grant Thornton International

Grant Thornton &

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

1 Westminster Way Oxford OX2 0PZ Tel 01865 244977 Fax 01865 724420



