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The Directors
IHC Hotel Limited
20 North Audley Street
London
W1K 6WN

9 November 2001

Dear Sirs

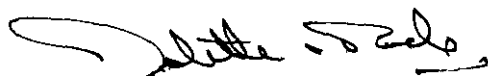
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IHC Hotel Limited

We hereby give you notice of our resignation as auditors of IHC Hotel Limited ("the Company") to have effect as of the date on which this notice is deposited at the Company's registered office.

We confirm that there are no circumstances connected with our ceasing to hold office as auditors of the Company, which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully



Deloitte & Touche



**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.