

Deloitte.

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The Directors
Jarvis Hotels Limited and subsidiaries (the "Companies")
Castle House
Desborough Road
High Wycombe
HP11 2PR

248 6634
JARVIS HOTELS LTD.

Our Ref: Transfer/NJ/15/3/2004

15 March 2004

Dear Sirs

Resignation as auditors to the Companies (as defined in Appendix 1)

This letter is formal notice of our resignation as auditors of the above companies with immediate effect.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Deloitte & Touche LLP

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Member of
Deloitte Touche Tohmatsu

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The "Companies"

Jarvis Hotels Limited 24 866 34
Jarvis Hotels – First Time Every Time Limited 2916247
Jarvis Hotels Hospitality Services Limited 562310
Scot – Aberdeen Hotel Company Limited
Jarvis Hotels – Creating the Difference Limited 2916253
Jarvis Hotels (Trustee) Limited 2534144
Jarvis Hotels Bolton Limited 4250977
Jarvis Hotels Bolton Nominee 1 Limited 4250977
Jarvis Hotels Bolton Nominee 2 Limited 4277358
Jarvis Hotels East Grinstead Limited 4290029
Jarvis Hotels East Grinstead Nominee 1 Limited 4290029
Jarvis Hotels East Grinstead Nominee 2 Limited 4290029
Jarvis Hotels Gloucester Limited 4250862
Jarvis Hotels Gloucester Nominee 1 Limited 4250908
Jarvis Hotels Gloucester Nominee 2 Limited 4277355
Jarvis Hotels Kensington Limited 4277356
Jarvis Hotels Kensington Nominee 1 Limited 4251006
Jarvis Hotels Kensington Nominee 2 Limited 4277352
Jarvis Hotels Watford Limited 4277350
Jarvis Hotels Watford Nominee 1 Limited 425465
Jarvis Hotels Watford Nominee 2 Limited 4277346