

10 January 2003

The Directors  
Seiont Manor Hotel Limited  
The Old Library  
The Drive  
Sevenoaks  
Kent  
TN13 3AB

Direct Line: 020 7951 3410  
Direct Fax: 020 7951 3071


e-mail: [iwilkie@uk.ey.com](mailto:iwilkie@uk.ey.com)

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394 (1) of that Act, we confirm that 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



Iain Wilkie  
Partner  
for and on behalf of Ernst & Young LLP

