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The Directors
Buxted Park Hotel Limited
The Old Library
The Drive
Sevenoaks
Kent
TN13 3AB

10 January 2003

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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

