■ Ernst & Young

3784925

Ernst & Young LLP
 Becket House
 Lambeth Palace Road
 London SE1 7EU

Phone: 020 7951 2000 Telex: 885234 Fax: 020 7951 1345 CDE & LDE Box 241 www.ey.com/uk

10 January 2003

The Directors
Buxted Park 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

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

MAZXITIUUM 0659
COMPANIES HOUSE 28/02/03

[■] The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member practice of Ernst & Young Global. A list of members' names is available for inspection at the above address which is the firm's principal place of business and its registered office.