



BDO Stoy Hayward
Chartered Accountants

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Private and Confidential

The Directors
Menzie's Hotels Group Limited
East Mill
Bridgefoot
Belper
Derby
DE56 2UA

22 December 2003

Our ref: 012171/drg/teg

E-mail: david.rogers@bdo.co.uk

Dear Sirs

Notice of resignation as auditors of Menzie's Hotels Group Limited and its subsidiary companies

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of the following companies with effect from 31 December 2003:-

Company Name	Registered Number
✓ Menzie's Hotels Group Limited	04036694
Menzie's Hotels plc	02519633
Menzie's Hotels (Property) Limited	SC138897
Menzie's Hotels & Leisure Management Services Limited	02746610

In accordance with Section 394 of the Companies Act 1985, we are pleased to confirm that there are no circumstances connected with our resignation that we consider should be brought to the attention of the members or creditors.

Yours faithfully

BDO Stoy Hayward



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A list of partners' names is open to inspection
at the above address

BDO Stoy Hayward is authorised and regulated by the
Financial Services Authority to conduct investment business