



Von Essen Hotels 3 Limited
Sixth Floor
90 Fetter Lane
London
EC4A 1PT

3 November 2006

Dear Sirs

Resignation as auditors

We hereby resign as auditors of the following company with immediate effect:

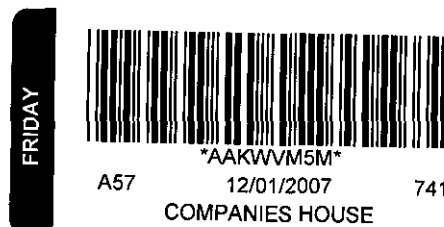
Von Essen Hotels 3 Limited.

Appended to this letter is a statement of circumstances on our resignation

Yours faithfully

Mazars LLP

cc: G D Secretarial Services Limited



Mazars LLP – 8 New Fields – 2 Stinsford Road - Poole - Dorset – BH17 0NF
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Statement to the director of the company set out below on ceasing to hold office as auditors

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

Von Essen Hotels 3 Limited

Mazars LLP.

Mazars LLP
Registered Auditors
8 New Fields, 2 Stinsford Road,
Poole, Dorset, BH17 0NF

Date: 3 November 2006