



1 The Embankment
Neville Street
Leeds
LS1 4DW
United Kingdom

Tel +44 (0) 113 231 3899
Fax +44 (0) 113 231 3655
DX 72440 Leeds 55
E-mail munir.ahmed@kpmg.co.uk

C/N SC055493
SK

Private & confidential

The Directors
Scottish Highland Hotels Limited
Fountain Court
12 Bruntcliffe Way
Morley
LEEDS
LS27 0JG

Our ref ma/ejk/215/015

Contact Munir Ahmed
0113 231 3899

12 June 2002

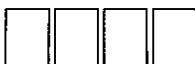
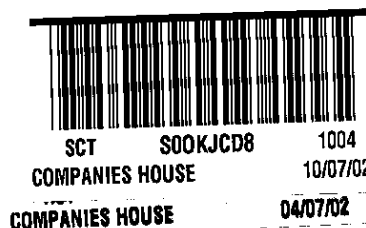
Dear Sirs

Statement to the directors of Scottish Highland Hotels Limited 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 ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection