



KPMG Audit Plc

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The Directors
Macdonald Hotels plc
Whiteside House
Bathgate
West Lothian
EH48 2RX

Our ref ca/cim/jbm

31 October 2003

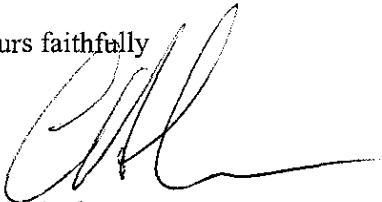
Dear Sirs

Notice of resignation – Macdonald Hotels plc (Registered Number: SC125204)

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully


Craig Anderson
Audit Director

Enclosure



KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG International,
a Swiss non operating association

Registered in England No 3110745
Registered office
8 Salisbury Square
London EC4Y 8BB



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Dear Sirs

Statement to the directors of Macdonald Hotels plc (Registered Number SC125204) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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

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