## Deloitte.

Deloitte & Touche LLP Lomond House 9 George Square Glasgow G2 1QQ

Tel: +44 (0) 141 204 2800 Fax: +44 (0) 141 314 5891 www.deloitte.co.uk

The Directors

Macdonald Hotels and Resorts Limited 
Whiteside House

Whiteside Industrial Estate

Bathgate

West Lothian

EH48 2RX

7 November 2005

Dear Sirs

This letter is formal notice of our resignation as auditors of Macdonald Hotels and Resorts Limited with effect from 7 November 2005.

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

Deloitte & Touche LLP

Delotte : Touch ul

SCT SKAVWAF2 0659 COMPANIES HOUSE 16/11/03

Audit. Tax. Consulting. Corporate Finance.

Member of Deloitte Touche Tohmatsu