

The Directors
Macdonald Hotels and Resorts Limited *SC 125204*
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

Deloitte & Touche LLP

