



# Grant Thornton

Our ref: PRW/SJS/M00280018

The Company Secretary  
Moorfield companies listed in Appendix I  
15 Atholl Crescent  
Edinburgh  
Midlothian  
EH3 8HA

Grant Thornton UK LLP  
Grant Thornton House  
Melton Street  
London NW1 2EP

T +44 (0)20 7383 5100  
F +44 (0)20 7383 4715  
DX 2100 EUSTON  
www.grant-thornton.co.uk

SC 268072

24 November 2009

Dear Sir

We hereby give notice of our resignation in accordance with section 516 of the Companies Act 2006 as auditors of the companies listed in Appendix I, with effect from 13 November 2009.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

As we ceased to hold office before the end of our term of office, you also are required to inform the Institute of Chartered Accountants in England & Wales<sup>1</sup> that we have ceased to hold office and send a copy of the statement of circumstances to the Institute.

Yours faithfully

*Grant Thornton UK LLP*

Grant Thornton UK LLP



Moorfield Jewel Hotels Limited Partnership  
Moorfield (Jewel Hotels) General Partner Limited  
MREF Sheffield Limited  
Island Hospitality Ventures Limited  
MREF Hotels Three Limited  
Waterside Inns Limited

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