

RSM Robson Rhodes

31 July 2007

The Company Secretary
Moorfield (Jewel Hotels) General Partner Limited
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Our Ref PB/SH/vh

Dear Sir,

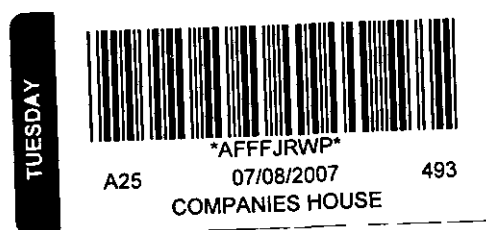
Resignation as auditors of Moorfield (Jewel Hotels) General Partner Limited - SC 294384

We are writing to give you formal notice of our intention to resign as auditors of Moorfield (Jewel Hotels) General Partner Limited with effect from the date of this letter

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 ought to be brought to the attention of the company's members or creditors

Yours faithfully

RSM ROBSON RHODES LLP
Chartered Accountants



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RSM Robson Rhodes LLP is registered to carry on audit work by the Institute of Chartered Accountants in England & Wales and is authorised and regulated by the Financial Services Authority

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Dublin Edinburgh Hemel Hempstead Leeds
Manchester Registered office 30 Finsbury
Square London EC2P 2YU at which a list of
members may be inspected
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