

 **ANDERSEN**

The Company Secretary
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29 July 2002

Dear Sirs

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

- Sheraton Hotels (UK) plc 3114981
- Sheraton Hotels (England) Limited 813564
- The Park Lane Hotel Limited 158092 ✓
- Sheraton Skyline (UK) Limited
- MH General Partner Limited

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 companies' members or creditors.

Yours faithfully

Arthur Andersen

