

STATEMENT TO THE DIRECTORS OF COPTHORNE HOTEL (GATWICK) LIMITED ON
CEASING TO HOLD OFFICE AS AUDITORS

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 company's members or creditors.

KPMG

KPMG

*Chartered Accountants
Registered Auditors
8 Salisbury Square
London
EC4Y 8BB
1 November 1996*

