



ANDERSEN

The Company Secretary
Britannia Hotels Limited
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Arthur Andersen

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Our ref: rmp/aw/leaw2513

19 July 2002

Dear Sir,

1343600

We hereby submit our resignation as auditors of Britannia Hotels Limited with effect from 31 July 2002.

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.

Yours faithfully,

Arthur Andersen

