

PricewaterhouseCoopers LLP
1 Embankment Place
London WC2N 6RH
Telephone: +44 (0) 20 7583 5000
Facsimile: +44 (0) 20 7822 4652

The Directors
Jarvis Hotels – Creating the Difference Limited
Castle House
Desborough Road
High Wycombe
Buckinghamshire
HP11 2PR

26th February 2004

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Jarvis Hotels – Creating the Difference Limited, registered number 02916253 with effect from 26th February 2004.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Jarvis Hotels – Creating the Difference Limited.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

