

ARTHUR ANDERSEN

30 October 1997

The Directors
Marriott Management Services (UK) Limited
107 Power Road
Chiswick
London
W4 5P2

1 Surrey Street
London WC2R 2PS
0171 438 3000 Telephone
0171 831 1133 Facsimile

Dear Sirs

Re: **Marriott Management Services (UK) Limited**
Marriott Services Limited
Marriott Commercial Services Limited
Marriott Vending Services Limited
Acton Berkeley Travel Limited
Marriott (Land Technology) Limited
Marriott Overseas Services Limited
Marriott Healthcare Services Limited
Marriott Catering Services Limited
Marriott Services (Scotland) Limited
Taylorplan Services Limited
Taylorplan Distribution Services Limited
Stockmantle Limited

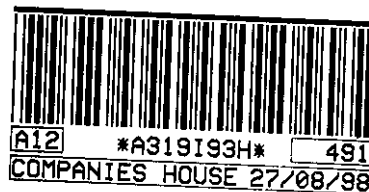
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We hereby resign our office as auditors of the above companies (the 'Companies') with immediate effect with respect to periods after 31. October 1997, except that this resignation shall not preclude our obligation to audit the completion balance sheet and related matters arising out of activities prior to 31 October 1997.

We confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Companies.

We confirm that we have no claim against the Companies for compensation for loss of office, outstanding expenses or otherwise whatsoever save in respect of outstanding professional fees and disbursements not exceeding £62,500 for audit services and £201,690 for taxation services.

Yours faithfully



Offices in: London Birmingham Bristol
Cambridge Edinburgh Glasgow Leeds
Manchester Newcastle Nottingham Reading
St Albans St Helier

Authorised by the Institute of Chartered
Accountants in England and Wales to carry on
investment business

A list of partners is available at 1 Surrey Street
London WC2R 2PS (principal place of business)