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Ernst & Young LLP  
Becket House  
1 Lambeth Palace Road  
London SE1 7EU

Phone: 020 7951 2000  
Telex: 885234  
Fax: 020 7951 1345  
CDE & LDE Box 241  
www.ey.com/uk

The Directors  
Hand Picked Hotels Limited  
The Old Library  
The Drive  
Sevenoaks  
Kent  
TN13 3AB

10 January 2003

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24 JAN 2003

Direct Line: 020 7951 3410  
Direct Fax: 020 7951 3071

e-mail: iwilkie@uk.ey.com

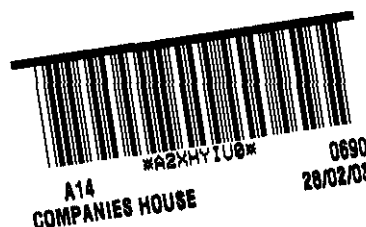
Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394 (1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Iain Wilkie  
Partner  
for and on behalf of Ernst & Young LLP



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