

The Directors
Pegasus Hotels of Jamaica Limited
81 Knutsford Boulevard
Kingston 5

3 February 2011

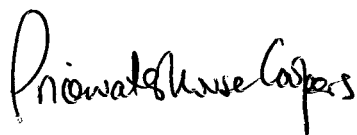
**RE: LETTER OF CONSENT FOR THE PUBLICATION OF INDEPENDENT
AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS OF PEGASUS
HOTELS OF JAMAICA LIMITED AS AT AND FOR THE YEAR ENDED
31 MARCH 2010**

Dear Sirs

The management of Pegasus Hotels of Jamaica Limited (Pegasus) have informed PricewaterhouseCoopers (PwC) of their intention to publish a full set of Pegasus' financial statements as at and for the year ended 31 March 2010, in the Daily Gleaner. They have also informed us of their intention to publish our Independent Auditor's Report on those financial statements, which opinion is dated 31 January 2011.

Through this letter, PwC expresses its consent to the publication of our aforementioned Independent Auditor's Report along with the aforementioned financial statements.

Yours very truly



GAR:anb