

**Deloitte &
Touche**



Chartered Accountants

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June 8, 1998

To:

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Commission des valeurs mobilières du Québec
Office of the Administrator of Securities,
New Brunswick
Nova Scotia Securities Commission
Director of Corporations, Department of Justice,
Prince Edward Island
Securities Commission of Newfoundland

RE: UNIHOST CORPORATION

We refer to the short form prospectus of the above Company dated June 8, 1998 relating to the sale and issue of \$75,000,000 10% Senior Unsecured Canadian Recourse Notes, Series A.

We consent to the use through incorporation by reference in the above mentioned short form prospectus of our report dated March 12, 1998 to the shareholders of UniHost Corporation on the following financial statements:

Consolidated balance sheets as at December 31, 1997 and 1996;

Consolidated statements of operations and deficit and changes in financial position for the years then ended.

**Deloitte Touche
Tohmatsu
International**

June 8, 1998

Securities Commissions

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We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from the financial statements upon which we have reported or that is within our knowledge as a result of our audit of such financial statements.

We also consent to the use of our compilation reports dated June 8, 1998 to the directors of the Company on the following financial statements:

Pro forma consolidated balance sheet of UniHost Corporation as at December 31, 1997 and the pro forma consolidated statement of operations for the year then ended.

Compiled balance sheets of Journey's End Properties as at December 31, 1997, 1996 and 1995 and the compiled statements of operations, partners' equity and changes in financial position for the years then ended.

This letter is provided to the securities regulatory authorities to which it is addressed pursuant to the requirements of their securities legislation and not for any other purpose.

Yours truly,

(signed) Deloitte & Touche

Chartered Accountants