

Horwath Clark Whitehill

2 August 2006

The Directors
Gaucho Grill Limited
335 – 337 Fulham Road
London
SW10 9TW

Horwath Clark Whitehill LLP
Chartered Accountants
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Dear Sirs

Gaucho Grill Limited - 00093289

In accordance with the requirements of section 392 of the Companies Act 1985 and at your request we formally resign as auditors with effect from 2 August 2006.

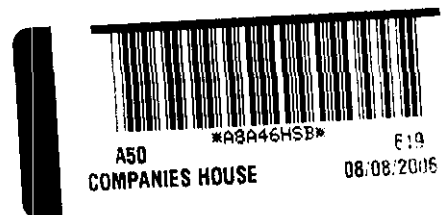
For the purposes of section 394 of the Act we confirm that we are not aware of any circumstances connected with our resignation that we consider should be brought to the attention of members or creditors of the company.

Section 392 of the Act requires the company to deliver a copy of this notice to the Registrar of Companies within fourteen days of receipt.

Yours faithfully

Horwath Clark Whitehill LLP

Horwath Clark Whitehill LLP



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