

To the directors of Est Est Est
Restaurants Limited

Company Number 2177931

31 March 2005

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Est Est Est Restaurants Limited as of 31 March 2005.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Est Est Est Restaurants Limited which we consider should be brought to the attention of members and/or creditors of the company.

BDO Stoy Hayward L.L.P.

BDO Stoy Hayward LLP

