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The Directors
Pelican Restaurants Limited
Whitbread House
Park Street West
Luton
LU1 3BG

3178115

31 May 2002

ICO/EXS/kr

Dear Sirs

Audit resignation for Pelican Restaurants Limited (the "Company")

Set out below is the notice required by section 394 Companies Act 1985 in connection with our ceasing to hold office as the Company's auditor on 31 May 2002.

We confirm that there are no circumstances with our ceasing office as the Company's auditor which we consider should be brought to the attention of the Company's members or creditors.

The Company need take no further action in relation to this letter.

Yours faithfully

Ernst & Young LLP

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WE HEREBY CERTIFY THIS TO BE A TRUE
AND COMPLETE COPY OF THE CHICINAL
FINERS STEPHENS INNOCENT
LONDON WIW SLS

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COMPANIES HOUSE 14/06/02

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