

RSM Robson Rhodes

24 November 2005

3766617

The Company Secretary
Elior (UK) Limited
The Courtyard
Catherine Street
Macclesfield
SK11 6ET

RSM Robson Rhodes LLP
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Our Ref: TWL/AC/nh

Dear Sir

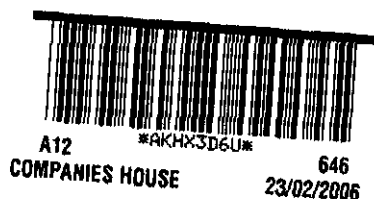
Elior (UK) Limited and Subsidiary Undertakings

We are writing to give you formal notice of our intention to resign as auditors of Elior (UK) Limited and subsidiary undertakings with immediate effect.

We confirm that, in our opinion, there are no circumstances connected with our ceasing to hold office that we consider ought to be brought to the attention of the companies members or creditors.

Yours faithfully

RSM ROBSON RHODES LLP



RSM Robson Rhodes LLP is a limited liability partnership and is an independent member firm of RSM International, an affiliation of independent accounting and consulting firms.

RSM Robson Rhodes LLP is registered to carry on audit work by the Institute of Chartered Accountants in England & Wales and is regulated and authorised by the Financial Services Authority.

Offices at: Bristol, Cambridge, Dublin, Edinburgh, Hemel Hempstead, Leeds, London, Manchester.
Registered office: 186 City Road, London
EC1Y 2NU at which a list of members may be inspected.
Registered in England and Wales No. 0C304188



INVESTOR IN PEOPLE

Subsidiary companies of Elinor (UK) Limited

Name	Company Number
Elinor UK Limited	2352329
Avenance plc	1106729
Elinor UK Services Limited	5032425
Elance Restaurants Limited	4233709
Elance Restaurants Limited	2816242
Elance UK Limited	3766617
Digby Trout Restaurants Limited	2151928
Digby Trout (Tower of London) Limited	4113111
Elance Events Limited	5166358
Azure Support Services Limited	SC203913
Azure Catering Services Limited	SC204767
Le Bistro Catering Limited	SC105146
Nelson Hind Catering Management Limited	2391713
Catering & Allied Services (London) Limited	1213747
HF Ventures Limited	4636724
High Table	1064364
Elinor Holland Limited	4233709