

30 October 2007

The Directors
Le Roi Estates Limited
Brook House
10 Church Terrace
Richmond
Surrey
TW10 6SE

Our Ref NB/MS

Dear Sirs

Le Roi Estates Limited – Company Number 3877211

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 30 October 2007

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

