

**Horwath Clark Whitehill**

Horwath Clark Whitehill
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The Board of Directors
Park Lorne 111 Park Road
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29 September 2004

PAN EUROPEAN RESTAURANTS PLC

Dear Sirs,

Notice of resignation as auditors

Following the conversion of Horwath Clark Whitehill to a Limited Liability Partnership (LLP) from 1 April 2004, we have agreed with you that the new firm, Horwath Clark Whitehill LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Pan European Restaurants PLC and UK subsidiaries, registered number 04278268.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Pan European Restaurants PLC and UK subsidiaries.

Yours faithfully,

Horwath Clark Whitehill

