

To the directors of ESL (Bath Road)  
Limited

Company Number 4924767

28 April 2006

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to ESL (Bath Road) Limited as of 28 April 2006.

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

*BDO Stoy Hayward LLP*

BDO Stoy Hayward LLP

