

The Directors
ESL (Bath Road) Limited
76 Shoe Lane
London
EC4A 3JB

4924767

28 August 2007

Dear Sirs

We resign as auditors of ESL (Bath Road) Limited as at the date of receipt of this letter

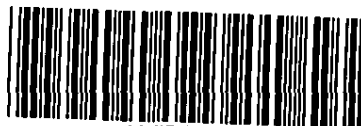
In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors that we consider should be brought to the attention of the company's shareholders or creditors

Yours faithfully
HAZLEWOODS LLP

W. Williams Up

Members
Harvey Grove
FCA FCCA
Mark Beaney
ACB MBA
Andrew Brookes
FCA CF
Jon Cartwright
FCCA ATII TEP
Nick Dee
ACA
Tony Flambard
FCCA
Paul Fussell
ACA CF
Jonathan Harve
FCA
Scott Lawrence
ACA
David Main
FCCA CF
David Pierce
FCA FCCA
Adnan Randle
FCA FCCA TEP
Graham Rew
FCA
Philip Swan
FCA ATII
Norman Webber
FCCA CF
David Williams
FCA

WEDNESDAY



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COMPANIES HOUSE