

The Directors  
Firstserve Trade Limited  
One Eleven Edmund Street  
Birmingham  
B3 2HJ

21 November 2006

Direct Line: 0121 535 2200  
e-mail: [aglover1@uk.ey.com](mailto:aglover1@uk.ey.com)

Dear Sirs

*Reg no  
(1342012)*

**Firstserve Trade Limited**

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the above company. This resignation takes effect from the time at which you receive this letter and its subsidiary undertakings.

In accordance with Section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

*Ernst & Young LLP*

Ernst & Young LLP  
United Kingdom



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