

Our Ref: PB/LJE
31 May 2005

The Directors
Rose Bowl Catering Limited
The Hampshire Rose Bowl
Botley Road
West End
SOUTHAMPTON
SO30 3XH

2562441

HLB AV Audit plc
Charter Court
Third Avenue
Southampton SO15 0AP
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Dear Sirs

We hereby submit our resignation as auditors of the company with effect from 1st June 2005.

In accordance with Section 394(1) of the Companies Act 1985, we confirm that there are no circumstances with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

HLB AV audit plc

HLB AV AUDIT PLC



Registered to carry on audit work by the Institute of
Chartered Accountants in England & Wales.

HLB AV Audit plc
Registered in England No 4277422
Registered Office: 66 Wigmore Street, London W1U 2HQ.