

RSM Robson Rhodes

27 July 2007

The Company Secretary
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Dear Sir

RESIGNATION AS AUDITORS OF KITCHEN CONSULTANTS LIMITED

We are writing to give you formal notice of our intention to resign as auditors of Kitchen Consultants Limited with effect from the date 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 that we consider ought to be brought to the attention of the company's members or creditors

Yours faithfully

RSM Robson Rhodes LLP

RSM ROBSON RHODES LLP
Chartered Accountants



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