

3488606



The Directors
Hakkasan Limited (the "Company")
4th Floor
151 Wardour Street
London
W1F 8WE

Our Ref JBC/MD/68177-334933
14th December 2007

Dear Sirs

RESIGNATION AS AUDITORS

We hereby resign as auditors of the company

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 should be brought to the attention of the company's members or creditors

Please note that a copy of this notice should be sent to the Registrar of Companies within 14 days

Yours faithfully

BREBNEERS
Registered Auditors



THE QUADRANGLE 180 WARDOUR STREET LONDON W1F 8LB
TEL 020 7734 2244 FAX 020 7287 5315 WEB WWW.BREBNEERS.COM

SJ Cryer FCA J Craig FCA CF DR Taylor J Thompson FCA RS Ward FCCA MRJ Burton FCA JB Chamberlain FCA MN Widdowson FCA FABRP CF
RS Gregory ACA TEJ Smith FCA CTA PJ Heath FCA M Taylor CA MJ Harris FCA AP Sonah FCCA Partnership Secretary Mrs J Davies FCA
TUNBRIDGE WELLS J Thompson FCA MN Widdowson FCA FABRP CF PJ Heath FCA Mrs SL Cundle FCCA AJS Sturgeon ACA

Member of Intercontinental Grouping of Accountants and Lawyers Registered to carry on audit work by the Institute of Chartered Accountants in England and Wales
Authorised and regulated by The Financial Services Authority MN Widdowson is licensed to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England and Wales