

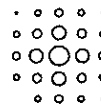
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CHARTERED ACCOUNTANTS AND BUSINESS ADVISERS

The Directors
Image Restaurants Limited
Kensington Place
201-207 Kensington Church Street
London W8 7LX



MacIntyre Hudson

THE FUTURE IS WHAT YOU MAKE IT

25 June 2007
Our Ref CNS/IJ/130680

Dear Sirs

Image Restaurants Limited

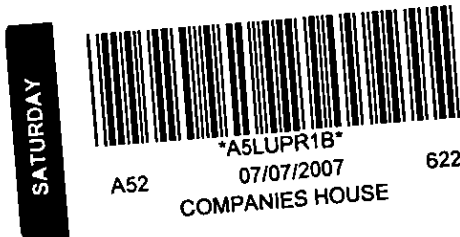
We hereby give notice that in accordance with Section 392 of the Companies Act 1985 we resign as auditors of the above company with immediate effect and confirm that we have no claim against the Company for loss of office or otherwise except for fees outstanding or to be invoiced

In connection with our resignation as Auditors and in accordance with Section 394 of the Companies Act 1985 we confirm that there are no circumstances in connection with our ceasing to hold office which we consider should be brought to the notice of the members or creditors of the Company

This resignation and statement have been, or will be, deposited at the registered office of the Company in accordance with section 394 of the Companies Act 1985

Yours faithfully

MacIntyre Hudson LLP



MacIntyre Hudson is a trading name of MacIntyre Hudson LLP a limited liability partnership registered in England and Wales. Registered number OC312313. Registered office: 201 Silbury Boulevard, Milton Keynes MK9 1LZ, where a list of principals' names is available for inspection. Represented at Bedford, Chelmsford, High Wycombe, Leicester, London EC4 and N20, Milton Keynes, Northampton and Peterborough. Registered to carry on audit work and regulated for a range of investment business activities by The Institute of Chartered Accountants in England and Wales. UK member of CPA Associates International with representative firms worldwide.