

The Directors
Villa Select Ltd 1737937
Arden Court
Arden Road
Alcester
Warwickshire
B49 6HN

21 September 2007

ADM/LH

Direct Line
0121 535 2479

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the date of this letter.

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.

We enclose a signed copy of this letter for filing with the Registrar of Companies.

Yours faithfully

Ernst & Young LLP
Ernst & Young LLP



■ The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member practice of Ernst & Young Global. A list of members' names is available for inspection at 1 More London Place, London SE1 2AF, the firm's principal place of business and registered office.