

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

21 September 2007

ADM/LH

Direct Line
0121 535 2479

1737937

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

