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WHITE HART ASSOCIATES LLP

Accountants and Registered Auditors

Incorporating
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Our ref WHA/A/CO

The Board of Directors
All Leisure Group plc
Lynnem House
1 Victoria Way
Burgess Hill
West Sussex RH15 9NF

Date 1 February 2008

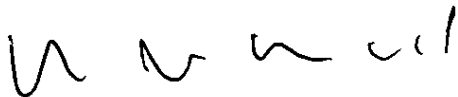
Dear Sir,

RESIGNATION AS AUDITORS

We write to confirm our resignation as auditors of the company as from 1 February 2008

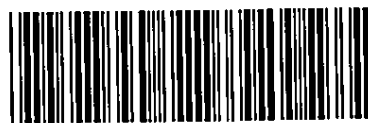
As requested by Section 392 of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members and/or the creditors of the company

Yours faithfully



White Hart Associates Llp

WEDNESDAY



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A30

12/03/2008

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COMPANIES HOUSE

White Hart Associates LLP is registered by the Institute of Chartered Accountants
in England and Wales to carry out company audit work
Partnership registered in England and Wales
Registered No OC314065

Partners C Photi, M Siddiqui, M Siddiqui, N Spoor, M Caldicott

