

2771761

The Directors
Leisuredeck Limited
Neville House
Marsh Road
Leagrave
Luton
Bedfordshire LU3 2RZ

26 November 1999

Bs/RNA/jg

Direct Line
01582 643136

Direct Fax
01582 643006

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of Leisuredeck Limited. This resignation takes effect from the time at which you receive 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.

Yours faithfully

