

Coopers  
& Lybrand

business assurance  
business recovery and insolvency  
corporate finance  
management consulting  
tax and human resource advice

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your reference

our reference  
AC\acs\HYL1125D

The Directors  
Lambrook Sports & Leisure Club Limited  
Winkfield Road  
Bracknell  
Berks  
RG42 6LU

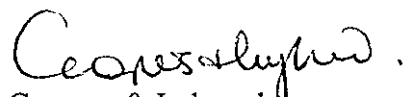
25 November 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of the company with effect from 4 December 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

  
Coopers & Lybrand



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.

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25 November 1998

Reference: AC\acs\HYL1125C

Dear Sirs

Following the merger of Coopers & Lybrand and Price Waterhouse from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing Coopers & Lybrand as auditors. We enclose the letter of resignation of Coopers & Lybrand and their statutory statement given in connection with ceasing to hold office as auditors.

We confirm that we will take over the audit appointment on the same terms and conditions as before for Coopers & Lybrand, as set out in the existing engagement letter (but reading references to any Coopers & Lybrand entity or person as references to the corresponding PricewaterhouseCoopers entity or person). Please would you let us have confirmation of the appointment of PricewaterhouseCoopers on these terms in due course by providing us with a copy of the Board resolution to that effect.

Yours faithfully

  
PricewaterhouseCoopers