

NAIM AHMED & CO

CHARTERED ACCOUNTANTS & REGISTERED AUDITOR
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NAIM AHMED FCA

OUR REF: NNA/PlgL

YOUR REF:

DATE 10 July 2001

The Board of Directors
Pals Leisure Group Limited
P.O.Box 349
Esher
Surrey KT10 9ZE

Dear sirs

Pals Leisure Group Limited - 3068676
Pals (Ipswich) Limited
Pals (Croydon) Limited

We hereby resign as auditors of the above named companies with immediate effect and we confirm that there are no circumstances connected with our resignation that we consider should be brought to the notice of the members and creditors.

Yours faithfully

Naim Ahmed & Co.

Naim Ahmed & Co
Registered Auditors

