



Accountants &  
business advisers

The Directors  
Scottsdale Golf (UK) Limited  
(Company No. 01605709)  
3rd Floor Fourways House  
57 Hilton Street  
Manchester  
M1 2FN

Our ref: N/ml/1042440

31 August 2005

Dear Sirs

**Scottsdale Golf (UK) Limited (the "Company")**

We resign as Auditors of the Company with effect from the date of this letter.

We confirm that we have no claim against the Company in respect of any matter, cause or thing.

In accordance with the companies Act 1985 Section 394, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully

*PKF (UK) LLP*

PKF (UK) LLP



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