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The Directors
Crewe Golf and Leisure Limited
Europa Boulevard
Gemini Business Park
Westbrook
Warrington
Cheshire
WA5 7YU

18 August 2004

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Dear Sir

Crewe Golf and Leisure Limited - 1661713

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. 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

Ernst & Young LL

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