

Our Ref.

7047/15/IS/STAT

Your Ref.

The Board of Directors of L.A. Fitness Limited, 235 Old Marylebone Road, London, NW1 5QT.

1728962

Date: 13 August, 1999

Dear Sirs,

We wish to tender our resignation as Auditors to L.A. Fitness Limited under Section 392(1) of the Companies Act 1985.

We confirm that there are no circumstances connected with this resignation that we consider should be brought to the notice of Members and Creditors of the Company.

Yours faithfully,

Hilder Coe

WILDER COE



233-237 Old Marylebone Road London NW1 5QT Telephone: 0171-724 6060 Facsimile: 0171-402 0246 E-mail: advice@wildercoe.co.uk Internet web site: http://www.wildercoe.co.uk