

Our Ref: GRS/mjw

16 February 1998

The Company Secretary
Tennis Club Management International Limited
2nd Floor
The Arena
Parkway West
Cranford Lane
Hounslow
Middlesex TW5 9QA

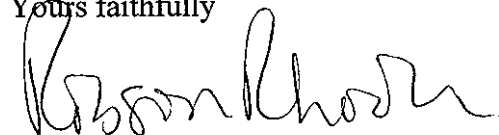
Dear Sir

TENNIS CLUB MANAGEMENT INTERNATIONAL LIMITED

We are writing in accordance with the requirements of Section 392 of the Companies Act 1985 to give you formal notice of our intention to resign as auditors of Tennis Club Management International Limited with immediate effect.

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

Yours faithfully



ROBSON RHODES



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Cambridge, Crawley,
Dublin, Hemel Hempstead,
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Principal Office:
186 City Road
London EC1V 2NU,
at which a list of Partners
may be inspected

Registered to carry on
audit work and authorised
to carry on investment
business by the Institute
of Chartered Accountants in
England and Wales



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Member of
RSM International