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Grant Thornton 

Chartered Accountants
UK Member of
Grant Thornton International

Our Ref JEC/MR/A21924

The Company Secretary
Aspect Golf & Leisure Limited
Remenham Park
Remenham Hill
HENLEY-ON-THAMES
Oxon
RG9 3EH

27 February 2004

Dear Sir

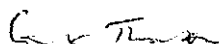
RESIGNATION AS AUDITORS

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of Aspect Golf & Leisure Limited with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



Grant Thornton



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