

**KIDSONS  
IMPEY**

Chartered Accountants

27 February 1998

The Directors  
A & R Leisure Limited  
Sproughton Road  
Ipswich  
Suffolk  
IP1 5AQ

102 Prince of Wales Road  
Norwich Norfolk NR1 1NY  
Telephone 01603 628767  
Facsimile 01603 662077  
URL <http://www.kidsons.co.uk/>

Dear Sirs

**A & R Leisure Limited**  
**Company No. 2978673**

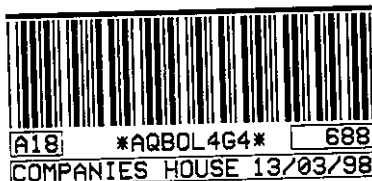
Please accept this letter as notice of our resignation as your auditors with effect from 27 February 1998.

We confirm that the reasons for our resignation do not need to be brought to the attention of the members and creditors.

Yours faithfully

*Kidsons Impey*

KIDSONS IMPEY



Aberdeen Altrincham Aylesbury Beverley Blackburn Bristol Chelmsford Chester Coventry Derby Edinburgh Glasgow Grimsby Hereford Horsham Hove  
Hull Ipswich Leeds Lerrick Liverpool London Manchester Ormskirk Solihull Spalding Tunbridge Wells

A list of Partner's names is available for inspection at Spectrum House, 20-26 Cursitor Street, London EC4A 1HY

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