



BDO Stoy Hayward
Chartered Accountants

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Private and Confidential

The Board of Directors
Powerplay Super Soccer Ltd
48 Queens Rd
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SL4 3BH

24 November 1999

Our ref PO66870/PXS/CMC/HV

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Dear Sirs

POWERPLAY SUPERSOCCER LIMITED
POWERLEAGUE SOCCER CENTRE LIMITED
BARNET COPTHALL SOCCER CENTRE LIMITED
TOTTENHAM SOCCER CENTRE LIMITED * 3 2 3 3 4 6 5
CROYDEN SOCCER CENTRE LIMITED
SLOUGH SOCCER CENTRE LIMITED
EALING SOCCER CENTRE LIMITED
NOTTINGHAM SOCCER CENTRE LIMITED

This letter is formal notice of our resignation as auditors of the above companies with effect from today's date.

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

BDO Stoy Hayward

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BDO Stoy Hayward - Nottingham Firm

BDO Stoy Hayward firms operate from 45 offices across the United Kingdom

Partners: Alan Baines Ian Beswick Phil Burns Julian Clough Chris Darlington
Dilip Dattani Mark Edmond Gordon Gill Roger Graham Ian Hustler
Peter Moore Paul Newell Andy Raynor Paul Sharpe Raj Sinhal
Lesley Stobbart Alistair Wesson
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