

BDOBDO Stoy Hayward
Chartered AccountantsFoxhall Lodge
Gregory Boulevard
Nottingham NG7 6LH
East Midlands
Telephone +44 (0)115 955 2000
Facsimile +44 (0)115 969 1043**Private and Confidential**The Board of Directors
Powerplay Super Soccer Ltd
48 Queens Rd
Windsor
Berkshire
SL4 3BH

24 November 1999

Our ref PO66870/PXS/CMC/HV

Direct Line : +44 (0)115 918 4320
Email Address : claire.crowder@bdo.co.uk

Dear Sirs

POWERPLAY SUPERSOCCER LIMITED
POWERLEAGUE SOCCER CENTRE LIMITED
BARNET COTHALL SOCCER CENTRE LIMITED
TOTTENHAM SOCCER CENTRE LIMITED
CROYDEN SOCCER CENTRE LIMITED
SLOUGH SOCCER CENTRE LIMITED
EALING SOCCER CENTRE LIMITED
NOTTINGHAM SOCCER CENTRE LIMITED

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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.

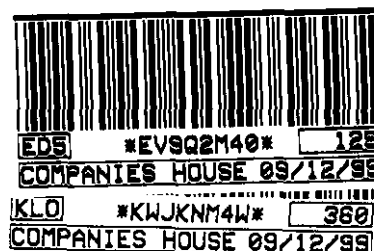
Yours faithfully

BDO Stoy Hayward

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BDO Stoy Hayward - Nottingham Firm

BDO Stoy Hayward firms operate from 47 offices across the United Kingdom



Partners: Alan Baines Ian Boswick Phil Burns Julian Clough Chris Darlington
Dilip Dattani Mark Edmond Gordon Gill Roger Graham Jon Hustler
Peter Moore Paul Newell Andy Raynor Paul Sharpe Raj Sinhal
Lesley Stobbs Alistair Wesson
Registered to carry on audit work and authorised to carry on investment
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