



KPMG Audit Plc
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The Directors
Crown Sports Plc
Dragons Health Club
Carrington Street
Castle Ward
Derby DE1 2ND
Private & confidential.

Our ref hg/tp/646

3381595

20 March 2006

Dear Sirs

Statement to the directors of the companies listed below on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

Axis Health and Fitness Limited

Axis (Rugby) Limited

Axis (Maidstone) Limited

Boomsign Limited

Trainstation Limited

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

Yours faithfully

KPMG Audit Plc

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