

ADDISON BEYER GREEN & CO.

9305/15/IS/STAT

Our Ref.

Your Ref.

The Board of Directors of
L A Fitness (1998) Limited,
235 Old Marylebone Road,
London,
NW1 5QT.



3502663

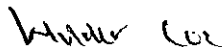
Date: 20 September, 1999

Dear Sirs,

We wish to tender our resignation as Auditors to L A Fitness (1998) Limited under Section 392(1) of the Companies Act 1985.

We confirm that there are no circumstances connected with this resignation that we consider should be brought to the notice of Members and Creditors of the Company.

Yours faithfully,



WILDER COE

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RM Coe BA (Econ) FCA SS Landy FCA LW Green FCA MS Krait FCA ATII CS Silver MR Saunders BA FCA
M Bordooley FCA AA Levy FCA MW Staszewski FCA ATII AIT AD Yates BSc FCA J Pattani BSc (Econ) ACA SL Segal BSc (Econ) FCA AJ Measures BSc (Econ) ACA
Consultants: H Pinsker FCA SJ Bressloff FCA H Cartwright FCA