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Private & confidential

The Directors
Health and Fitness Holdings Limited
Trinity Court
Molly Millars Lane
Wokingham, Berkshire
RG41 2PY

Our ref nq/jb

Contact Nicky Quayle
0161 838 4015

22 February 2007

Dear Sirs

**Statement to the directors of Health and Fitness Holdings Limited on ceasing to hold office
as auditors pursuant to section 394 of the Companies Act 1985 - Registered Number : 04374665**

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

Yours faithfully

KPMG LLP

TUESDAY



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13/03/2007

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COMPANIES HOUSE