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14 July 2011

Dohan/M/Km

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Dear Sirs

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Esporta Property Holdings Limited and its subsidiaries listed in the Appendix A. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, we confirm that 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.

We draw your attention to the fact that Esporta Property Holdings Limited and its subsidiaries have its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on

<http://www.frc.org.uk/pob/regulation/companies.cfm>

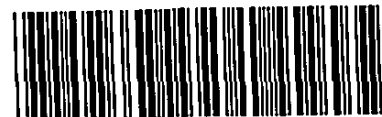
If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP

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COMPANIES HOUSE



ESPORTA PROPERTY HOLDINGS LIMITED

Appendix A

Esporta Hampshire PH LLP
Health & Fitness Holdings Ltd
Invicta Leisure Ltd
Esporta CRG PH LLP
Esporta PH LLP
Esporta (DSCH) Ltd
Esporta DSCLI Ltd
EPH No1 Ltd
EPH No2 Ltd
Esporta No1 PH LLP
Esporta No2 PH LLP
Esporta No3 PH LLP
Esporta Property Holdings Ltd