

RBS/LH/L2539

Date 15/1/08

The Company Secretary  
London & Regional (Health Clubs) Limited  
105 Wigmore Street  
London W1U 1QY

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Dear Sir

**Notice of resignation**

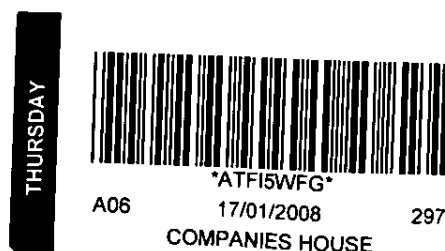
We hereby give notice of our resignation as auditors of London & Regional (Health Clubs) Limited

In accordance with section 394(1) Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

Yours faithfully

**UHY Hacker Young**

cc Companies House for filing Company No 05788201



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GJ Epstein FCA TEP RB Simmons BA FCA DA Guest FCA SD Thantrey FCA G Davies FCA CTA JM Cary FFA TEP  
Consultant JV Guest FCA

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