

your reference

our reference

GWT/DCH

The Directors
Barr Leisure Limited
Heathfield
AYR
KA8 1TW

15 July 1998

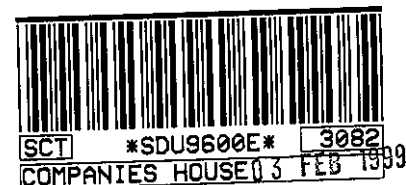
Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of Barr Leisure Limited with effect from today's date.

Yours faithfully



Coopers & Lybrand



**ICE HOCKEY
SERVICES
LIMITED**

Heathfield, Ayr KA8 9SL
Tel: (01292) 281311
Fax: (01292) 618328



Registrar of Companies
37 Castle Terrace
EDINBURGH
EH1 2EE

30 January, 1999

Dear Sir

Appointment of Auditors

In accordance with Section 392(3) Companies Act 1985 we enclose the notice of resignation deposited at our registered office by our auditors Coopers & Lybrand.

Yours faithfully

W. Stewart McKay
Director & Company Secretary

