

business assurance
business recovery and insolvency
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your reference

our reference GWT/DCH

The Directors
Barr Leisure Limited
Heathfield
AYR
KA8 1TW

15 July 1998

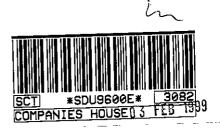
Dear Sirs

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

Coten tyl

Coopers & Lybrand





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

