

STATEMENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Securities and Exchange Commission  
Washington, DC

Re: Signature Leisure, Inc.

We have not completed our audit procedures on the financial statements of the above captioned Registrant as of and for the year ended December 31, 2004. There are no reportable conditions at this time.

/s/ Cordovano and Honeck LLP

Cordovano and Honeck LLP  
Denver, Colorado  
March 30, 2005