

Chartered Accountants
 Wessex House
 19 Threefield Lane
 Southampton SO14 3QB

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## PRIVATE AND CONFIDENTIAL

The Directors
Southampton Football Club Limited
The Dell
Milton Road
Southampton
SO15 2XH

15 April 1998

AU/18/GC/TP/L64

Direct Line 01703 382019

Direct Fax 01703 223401

## Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this.

In accordance with section 394(1) 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.

Yours faithfully

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 A list of partners' names is available for inspection at the above address, and at Becket House 1 Lambeth Palace Road, London SE1 TEU, the partnership's principal place of business.

Authorised by The Institute of Chartered Accountants in England and Wales to carry on investment business.