

our ref: JCH/SL/2/B451F
your ref:
date: 25th June 1999
ask for: John Hadfield



54222

Private & Confidential

The Board of Directors,
The Burnley Football & Athletic Co. Limited,
Turf Moor,
Brunshaw Road,
Burnley,
Lancs.

Audit & accounts
Corporate tax
Personal tax
Tax planning & trusts
Forensic accounting
Financial services
Investigations
Corporate finance

Dear Sirs,

We hereby tender, with effect from today's date, our resignation as auditors of the company.

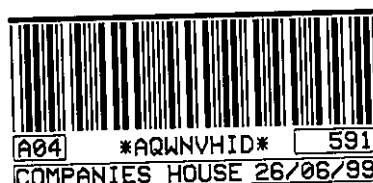
In accordance with Section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully,

Ashworth House
Manchester Road
Burnley BB11 1TT

Phone 01282 433377
Fax 01282 831205
Email info@cassons.co.uk
Web www.cassons.co.uk

Also in Manchester



INVESTOR IN PEOPLE

Ashley Hayman MA(Cantab) FCA ATII MEWI • David Tagg FCA • Stephen Danaher BSc FCA • John Bardsley FCA • Les Nutter FCA
John Hadfield FAPA • Colin Tice ACA • Steven Greenwood BCom FCA • Nicholas Stockton BA ACA

Consultant: Jonathan Lever LLB FCA Associates: Peter Johnson BA • Carlton Cooper BSc FCA • Tony Reynolds FCCA