

August 22, 1997.

IMB/SEJ/244

Mr. P. Marr,
Chief Executive,
Dundee Football Club Limited,
Dens Park Stadium,
Sandeman Street,
DUNDEE.

DC
DAND
CARNEGIE
& CO

Chartered Accountants

Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee DD5 1NB
Telephone: 01382 480488
Fax: 01382 736768

Dear Sir,

In terms of S392 of the Companies Act 1985, we would confirm our resignation from the position of auditors to the company.

In terms of S394 of the Companies Act 1985, we would confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the shareholders or the creditors of the company.

Yours faithfully,



DAND CARNEGIE & CO.



REGISTERED TO CARRY ON AUDIT WORK AND AUTHORISED TO CARRY ON
INVESTMENT BUSINESS BY THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND
PARTNERS: ALAN L. DAND, C.A., SCOTT CARNEGIE, LL.B., C.A., IAIN MCBRIDE, M.A., C.A., MORAG A. DAVIE, B. Admin., C.A.