

Private and Confidential

The Directors
Celtic FC Limited
Celtic Park
Glasgow
G40 3RE

Our ref: CDB/BJS/lij/21388111

7 June 2013

Dear Sirs

Celtic FC Limited
Section 516 Notice of resignation

This letter, along with the attached s519 Statement, constitutes our Notice of resignation as auditor under s516 of the Companies Act 2006 ("the Act"). The attached s519 statement as required by the Act indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by s521 of the Act.

Yours faithfully

PKF (UK) LLP

PKF (UK) LLP

Enc

WEDNESDAY



A29 03/07/2013 #163
COMPANIES HOUSE

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To the directors of Celtic FC Limited

Company number: SC223604

7 June 2013

Statement under section 519 of the Companies Act 2006

In accordance with s519, we confirm there are no circumstances connected with our ceasing to hold office as auditor of Celtic FC Limited which we consider should be brought to the attention of members or creditors of the company.

PKF (UK) LLP

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