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31014

Private & confidential

The Directors

Newcastle United Football Company Limited

St James' Park

Newcastle upon Tyne

NE1 4ST

Our ref pmj/pbm/cg/321

Contact Paul Moran
0191 401 3786

1 September 1997

Dear Sirs

Statement to the directors of Newcastle United Football Company Limited (registered number 31014) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG



Member firm of
KPMG International

KPMG is registered
to carry on audit work and
authorised to carry on
investment business

by the Institute of
Chartered Accountants in
England and Wales. The
principal place of

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners'
names is open to inspection



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