



ANDERSEN

The Company Secretary
Burnden Leisure PLC
Reebok Stadium
Burnden Way
Lostock
Bolton
BL6 6JW

19 July 2002

Arthur Andersen

Bank House
9 Charlotte Street
Manchester M1 4EU

Tel 0161 228 2121
Fax 0161 228 1421

www.andersen.com

Direct Line: 0161 200 0350

Direct Fax: 0161 200 0205

Email: mike.d.fazal@uk.andersen.com

Our ref: mdf/leaz1072

Dear Sir

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

Burnden Leisure PLC
Bolton Wanderers Football & Athletic Company Limited 43526
Bolton Whites Hotel Limited
Bolton Sporting Ventures Ltd
Bolton Sports Village Ltd
Bolton Wanderers (Holdings) Ltd
MDPD (LHB) Ltd
MDPD (SAJ) Ltd
MEAD (CCH) Ltd
MMSD (LDI) Ltd
MMSD (LSG) Ltd
Pan Eagle Ltd

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 companies' members or creditors.

Yours faithfully

ARTHUR ANDERSEN

