

PricewaterhouseCoopers
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The Board of Directors
Manchester United Football Club Limited
Sir Matt Busby Way
Old Trafford
Manchester
M16 0RA

11 February 2003

Our ref: SW/AGC/MuFCRL110203

Dear Sirs

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Manchester United Football Club Limited, registered number 95489 with effect from 14 February 2003.

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 shareholders or creditors of Manchester United Football Club Limited.

Yours faithfully,


PricewaterhouseCoopers

