

The Directors
Preston North End Plc
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Our Ref: CDB/MJ/TC/73338

26 June 1998

Dear Sirs

PRESTON NORTH END PLC
COMPANY NUMBER : 1621060

We hereby tender our resignation as auditors of the company to take effect forthwith.

There are no circumstances connected with our resignation with we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully



PANNELL KERR FORSTER

