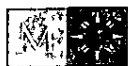


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MAZARS

Statement to the directors of The Huddersfield Town Association Football Club Limited on ceasing to hold office as auditors

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our resignation to hold office that we consider should be brought to the attention of the company's members or creditors

In accordance with section 522 Companies Act 2006, we are sending a separate statement of reasons for our ceasing to hold office to the appropriate audit authority. We would remind you that you are required to send a similar statement in accordance with section 523

Mazars LLP
Registered Auditors
Norwich Union House
High Street
Huddersfield

Date 29 August 2008

THURSDAY



A30 09/10/2008 61
COMPANIES HOUSE