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Newcastle upon Tyne  
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**Private & confidential**  
The Board of Directors  
Newcastle United PLC  
St James' Park  
Newcastle upon Tyne  
NE1 4ST

Our ref      amd/psm/0362

26 June 1997

Dear Sirs

**Notice of resignation - Newcastle United PLC (no 2529667)**

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG



Member firm of  
KPMG International

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

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

business is 8 Salisbury  
Square, London EC4Y 8BB  
where a list of partners





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The Board of Directors  
Newcastle United PLC  
St James' Park  
Newcastle upon Tyne  
NE1 4ST

Our ref      amd/psm/0361

26 June 1997

Dear Sirs

Statement to the directors of Newcastle United PLC (no 2529667) on ceasing to act 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

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maintained.



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