

Our Ref JH 9070/BSG/PB

The Company Secretary
David Beckham Limited
C/o Grant Thornton
Heron House
Albert Square
Manchester
M60 8GT

3190273

27 January 1999

Dear Sir

In accordance with the Companies Act 1985, Section 392, we wish to inform you of our intention to resign as auditors of David Beckham Limited with immediate effect.

In our opinion there are no circumstances connected with our ceasing to hold office which we consider should be brought to the notice of the members or creditors of the company.

We confirm that we have deposited a copy of this notice with the Registrar of Companies.

Yours faithfully



Grant Thornton

