



ANDERSEN

24 July 2002

The Company Secretary
Newcastle United PLC
St James Park
Newcastle upon Tyne
NE1 4ST

Arthur Andersen
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Dear Sir

As requested, we hereby submit our resignation as auditors of the following companies with immediate effect:

Newcastle United PLC
Newcastle Football Company Limited
Newcastle United Employment Limited
Newcastle United Enterprises Limited 3305223
Newcastle United Ventures Limited
St James Park Newcastle Limited
St James Park Finance Limited

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 companies' members or creditors.

Yours faithfully

Arthur Andersen



Offices in: London Birmingham
Bristol Cambridge Croydon
Edinburgh Glasgow Leeds
Manchester Newcastle Nottingham
Reading St Albans St Helier

Authorised by the Institute of
Chartered Accountants in England
and Wales to carry on investment
business

A list of partners is available at
180 Strand
London WC2R 1BL
(principal place of business)