



Accountants &
business advisers

Private and Confidential

The Directors
Celtic Plc
Celtic Park
95 Kerrydale Street
Glasgow
G40 3RE

Our ref: CDB/BJS/lij/20656325

7 June 2013

Dear Sirs

Celtic Plc – S516 Notice of Resignation

This letter, along with the attached s519 Statement, constitutes our Notice of resignation as auditor under s516 of the Companies Act 2006 ("the Act"). The attached s519 statement as required by the Act indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by s521 of the Act.

Yours faithfully

PKF (UK) LLP

PKF (UK) LLP

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To the directors of Celtic Plc

Company Number SC003487

7 June 2013

Statement under section 519 of the Companies Act 2006

In accordance with s519, we confirm there are no circumstances connected with our ceasing to hold office as auditor of Celtic Plc which we consider should be brought to the attention of members or creditors of the company.

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