

36624

# Rogers, Bowler & Co.

Chartered Accountants

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Hamilton House, 56 Hamilton Street, Birkenhead L41 5HZ

Peter B. Bowler  
John B. Williams  
John C. Hughes  
G. Michael Swift

Alan R. Woodyer (Consultant)

Your ref:

Our ref:

Associated with Blease Lloyd & Co.

PBB/LO

12 July 1996

The Directors  
Everton Football Club Ltd  
Goodison Park  
LIVERPOOL  
L4 43L

Dear Sirs

We hereby resign as auditors of The Everton Football Club Company Limited with immediate effect.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

*Rogers, Bowler & Co.*

