

The Directors
Bristol City Football Club Limited
Ashton Gate
Bristol
BS3 2EJ

6 October 2006

JS/JD

3 2 3 059

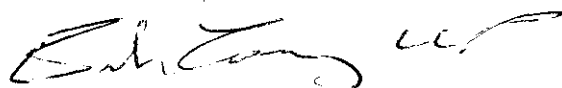
Dear Sirs

Re: Bristol City Football Club Limited

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, 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



Ernst & Young LLP



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