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The Company Secretary
Northern Racing Limited
Dunstall Estate Office
Dunstall Hall
Burton Upon Trent
Staffordshire
DE13 8BE

2318754

28 November 2003

Our Ref: JAL/LPB

Dear Sir

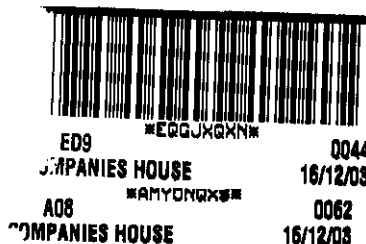
This letter is formal notice of our resignation as auditors of the subsidiaries of Northern Racing Limited with effect from 28 November 2003. A full list of the Northern Racing Limited subsidiaries is set out on the attached Appendix.

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

Deloitte & Touche

Deloitte & Touche



Appendix

Northern Racing Limited Subsidiaries

Brighton Racecourse Company Limited (3469200)
Fontwell Park (Holdings) Limited (72813)
The Fontwell Park Steeplechase Limited (193627)
Great Yarmouth Racecourse Limited (392872)
Hereford Racecourse Company Limited (392872)
High Gosforth Park Limited (14667)
Sedgefield Steeplechase Company (1927) Limited (221623)
The Bath Racecourse Company Limited (159562)
Uttoxeter Leisure and Development Co Limited (2318754)