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Deloitte & Touche

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

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

Deloite , 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 (4266183)
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)

