



HLB Vantis Audit plc
66 Wigmore Street
London W1U 2SB
Tel +44(0)20 7467 4000
Fax +44(0)20 7467 4040
DX 42741 Oxford Circus North
www.hlbvantisaudit.com

PRIVATE & CONFIDENTIAL

The Secretary & Directors
Gala Coral Group
Glebe House
Vicarage Drive
Barking
Essex
IG11 7NS

your ref

our ref SPO0041WES

date 31st October 2007

please ask for Tony Angelis

2354409

Dear Sirs

We hereby give notice that we tender our resignation as Auditors of Sports Bookmakers Limited

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the notice of the Members or Creditors of Sports Bookmakers Limited.

We enclose a signed copy of this letter so that you may send it to the Registrar of Companies

Yours faithfully

HLB Vantis Audit plc

TUESDAY



LD4 *LTTAAW6T* 08/01/2008 384
COMPANIES HOUSE