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28 Exchange Street East
Liverpool L2 3XZ
Tel: 0151-227 3899
Fax: 0151-236 3440
email:westmorebrennand@btinternet.com

Westmore Brennand
Chartered Accountants

CB/LM

Our ref:

Your ref:

23 January 2002

The Secretary
Winning Post Racing Ltd
Stanley House
151 Dale Street
Liverpool L2 2JW

Dear Sirs

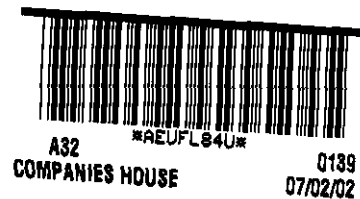
Resignation of Auditors

Notice is hereby given of formal resignation as auditors of the above company with immediate effect without any further claim for expenses or other remuneration.

We further confirm that there are no professional reasons for any objections to successors being appointed as auditors of this company.

Yours faithfully

WESTMORE BRENNAND



Partners:
C. Brennand
D.A. Pattison
G.A. Benson
I.D. Robins

Manager:
R. Smith

