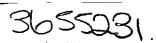


BDO Stoy Hayward LLP Chartered Accountants



55 Baker Street London WIU Telephone +44 (0)20 7486 5888 Facsimile +44 (0)20 7487 3686 DX 9025 West End W1 Web site www bdo co uk

Private and Confidential

Mr D Talisman Sportingbet Plc 4th Floor 45 Moorfields London EC2Y 9AE

15 September 2008

Our ref IL/12656

Dear Sir

及Sporting Odds Limited Sportingbet (Management Services) Limited Sportingbet (Germany) Limited

We are writing to confirm our resignation as auditors of the above named companies as from 15 September 2008.

We attach notices of our resignation under Section 516 of the Companies Act 2006 ("the Act") We also attach statements as required by Section 519 of the Act indicating there are no circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company We will be submitting a copy of these statements to the Registrar of Companies as required by Section 519 of the Act We will also be notifying the Professional Oversight Board of our resignation under Section 522 of the Act

We would like to take this opportunity to remind you of the company's obligations under the Act which are outlined in Appendix A to this letter.

Yours faithfully

BDO Stoy Hayward LLP

Enc

23/09/2008 **COMPANIES HOUSE**

Hayward LLI



Appendix A: Guidance on the Company's Responsibilities on Resignation Statements

CA2006 Ref	Requirement
Section 517 (1)	You should, within 14 days of receiving our notice of resignation, send
	a copy of the notice to Companies House,
Section 520 (1), (2) & (3)	Where our statement under Section 519 details circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company, you should, within 14 days of receiving the statement, either (a) send a copy of it to every person who is entitled to be sent copies of the accounts, or (b) apply to the court
	If you apply to the court, you should notify us that you have done so
Section 523 (1), (2) & (3)	
	Within 14 days of receiving our section 519 statement, you should notify the appropriate audit authority that we have ceased to hold office as auditors and include a statement of the reasons that we have resigned.

Contact details for notification under Section 523

Notifications can be sent by letter or e-mail as follows

Change of Auditor Notifications
Professional Oversight Board
5th Floor, Aldwych House
London
WC2B 4HN
By e-mail to auditorchange@frc-pob org.uk

15 September 2008

Statement under Section 519 Companies Act 2006

We hereby give notice, under Section 516 of the Companies Act 2006, of our resignation as auditors to Sportingbet (Germany) Limited as of 15 September 2008

In accordance with Section 519 of the Companies Act 2006, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Sportingbet (Germany) Limited which we consider should be brought to the attention of members and/or creditors of the company.

BDO Stoy Hayward LLP
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