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Private and Confidential

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

15 September 2008

Our ref IL/12656

Dear Sir

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

TUESDAY



A30
23/09/2008
COMPANIES HOUSE
97



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)	Where we have resigned before the end of our term of office, you should notify the Professional Oversight Board ("the appropriate audit authority") 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

To the directors of Sportingbet
(Germany) Limited

Company Number 3984708

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.

A handwritten signature in black ink, appearing to read "BDO Stoy Hayward LLP", is written in a cursive, flowing style.

BDO Stoy Hayward LLP