

PricewaterhouseCoopers
Benson House
33 Wellington Street
Leeds LS1 4JP
Telephone +44 (0) 113 289 4000
Facsimile +44 (0) 113 289 4460

The Company Secretary ukbetting plc 14 Waterloo Place London SW1Y 4AR

29 July 2002

Dear Madam

1905935

Notice of resignation as auditors - TEAMtalk Satellite Limited

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of TEAMtalk Satellite Limited, registered number 1905935 with effect from 29 July 2002.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of shareholders or creditors of TEAMtalk Satellite Limited.

Yours faithfully

PricewaterhouseCoopers

Pricewatelloure Copers

A02 COMPANIES HOUSE 17/08/02

PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.