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Private and confidential

The Directors
Sportingbet Plc
4th Floor
45 Moorfields
London
EC2Y 9AE

5 November 2007

Our ref 12656/IL

Dear Sirs

Sportingbet Plc

We hereby give notice of our resignation as auditors of the above named company as from 5 November 2007

We attach a statement as required by Section 394 of the Companies Act 1985 detailing circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company

Section 394 requires that within 14 days the company should either send a copy of this statement to every person entitled to receive a copy of the accounts or should apply to the court (and notify us of such an application)

If we do not receive notice of such an application within 21 days, we are required, within a further 7 days, to send a copy of this statement to the Registrar of Companies

Yours faithfully

BDO Stoy Hayward LLP

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5 November 2007

Statement under Section 394 Companies Act 1985

In accordance with S394 of the Companies Act, we detail below the following circumstances connected with our ceasing to hold office as auditors of Sportingbet Plc (the "Company") which we consider should be brought to the attention of members and/or creditors of the Company.

On 28 February 2007 an amendment to the sports betting law (law number 5583) came into force in Turkey (the "Sports Betting Law") We have sought an independent legal opinion on the effect of the Sports Betting Law and have been advised that it prohibits the provision of internet sports betting services to residents in Turkey, regardless of whether that service is located in Turkey or not, unless the organisation is providing such services is duly authorised Only the state owned Football Pools Organisation (Spor-Toto Teskilat Mudurlugu) is currently authorised to organise or to have organised sports betting

A subsidiary undertaking of Sportingbet plc, which is licensed outside Turkey and which has no physical presence in Turkey, has continued to provide internet sports betting services to residents in Turkey after the enactment of the Sports Betting Law

Following the enactment of the Sports Betting Law, we advised the Company that we were willing to audit the financial statements of the Company for the year ended 31 July 2007 as we considered it would not be in the best interest of members of the Company to resign at that time

We have now completed our audit of the Company's financial statements for the year ended 31 July 2007 and, given that the Company has decided to continue to provide internet sports betting services to residents in Turkey, we resigned as auditors on 5 November 2007

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