Grant Thornton

Company No: 4055091

Chartered Accountants
UK Member of
Grant Thornton International

Our Ref PF/L00003

The Company Secretary Longshot PLC 13 Golden Square London W1F 9JF

22 December 2003

Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of Longshot Plc and its subsidiary companies, Longshot VQ Limited, Longshot Hotels Limited and Longshot Estates Limited with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully

Grant Thornton

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Registered Auditors

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