

The Directors
Coral Eurobet Holdings Limited
Glebe House
Vicarage Drive
Barking
IG11 7NS

15 May 2006

CP / JIG / cf

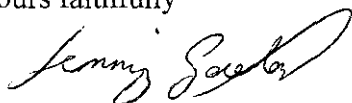
Direct Line
020-7951-3250

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the date on which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Jimmy Gordon
Director
for and on behalf of Ernst & Young LLP

