

Accord Accountants

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Our Ref: JG/BESTTIPS/EB

19 September 2007

To Whom It May Concern:

Re: Sporting Sites Worldwide Limited, Trading as Best Tipping

Accord Accountants act as tipster Auditors for the Besttipping service. We audit tips on a weekly basis to ensure that all tips are received in advance of the event and that they are settled correctly when the results are published on Besttipping.

All tipsters send a separate copy of their tips direct to us, that only we have access to, for audit purposes.

Accord Accountants would further confirm that that Besttipping proofing procedures are in line with the CAP Help Note on Betting Tipsters.

Yours faithfully



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