



STRICTLY PRIVATE AND CONFIDENTIAL

The Board of Directors
Flutter Entertainment plc
Belfield Office Park
Beech Hill Road
Clonskeagh
Dublin 4, D04 V972

27 March 2020

Dear Sirs / Madams,

Publication of Prospectus in relation to recommended all-share combination by way of an acquisition of The Stars Group, Inc. ("TSG") by Flutter Entertainment plc (the "Company")

We refer to the Prospectus to be dated 27 March 2020 and to be published by the Company on or around the date hereof (the "**Prospectus**").

We hereby confirm that we have given and have not withdrawn our consent to the publication of the Prospectus with the inclusion of the references to our name in the form and context in which they are included.

Yours faithfully

A handwritten signature in black ink, appearing to read "Nick Harper".

Nick Harper

For and on behalf of

Goldman Sachs International