

**PricewaterhouseCoopers**  
31 Great George Street  
Bristol  
BS1 5QD  
Telephone +44 (0) 117 929 1500  
Facsimile +44 (0) 117 929 0519

The Directors  
Avon Rubber p.l.c.  
Manvers House  
Kingston Road  
Bradford on Avon  
Wiltshire  
BA15 1AA

10 March 2003

Dear Sirs

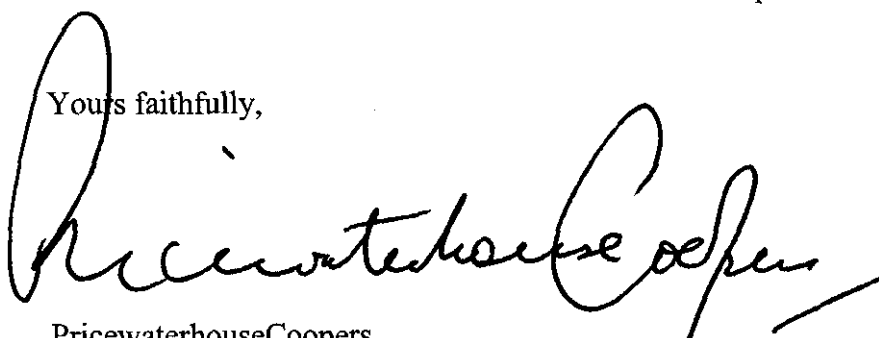
## **Notice of resignation as auditors**

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Avon Rubber p.l.c., registered number 32965 with effect from 10 March 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Avon Rubber p.l.c.

Yours faithfully,



PricewaterhouseCoopers

