

PricewaterhouseCoopers LLP
1 Embankment Place
London WC2N 6RH
Telephone +44 (0) 20 7583 5000
Facsimile +44 (0) 20 7822 4652
Direct Phone 020 7804 2632

The Directors
The Rank Group Plc
6 Connaught Place
London
W2 2EZ

21 January 2003

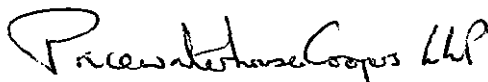
Dear Sirs

Following the transfer of substantially all of the business of the UK firm of PricewaterhouseCoopers (PwC) to PricewaterhouseCoopers LLP on 1 January 2003, we have agreed that PricewaterhouseCoopers LLP will be replacing PwC as auditors. We enclose the Letter of Resignation of PwC containing their statutory statement given in connection with ceasing to hold office as auditors.

We confirm, having now completed our professional enquiries, that we will be delighted to accept your invitation to become the auditors of The Rank Group Plc and its subsidiaries in the United Kingdom on the terms of the existing PricewaterhouseCoopers letter of engagement.

Please would you let us have your confirmation of the appointment of PricewaterhouseCoopers LLP on these terms in due course by providing us with a copy of the Board resolution to that effect.

Yours faithfully,



PricewaterhouseCoopers LLP



Appendix A

Name of Company	Registered Number
The Rank Group Plc	3140769
Deluxe Entertainment Services Plc	3486375
Hard Rock Europe Limited	3213748
Keepsafe Investments Limited	1707847
Merchant Venture Securities Limited	2060439
Motiondecide Limited	3246147
MRC Developments Limited	962991
Park House Hotel Limited	1768020
Rank (FF) Limited	454787
Rank (U.K.) Holdings Limited	2681940
Rank Corporate Investments Limited	4332307
Rank Entertainments (USA) Limited	1350894
Rank Film and Entertainment Services Limited	3213802
Rank Group Finance Plc	1899693
Rank Group Holdings Limited	1279613
Rank Group Investments Limited	4332776
Rank Holidays Division Limited	712215
Rank Leasing Limited	2578187
Rank Leisure Holdings Plc	1841255
Rank Overseas Finance Limited	784032
Rank Overseas Holdings Limited	412917
Rank Precision Industries Limited	935770
RPI Overseas Limited	493378
Stallion Properties Limited	1916339
Tandule Limited	3137390
Deluxe Laboratories Limited	309123
Deluxe Media Services Limited	1534277
Denham Telecine Limited	2681806
Electric Switch Limited	3669201
Grosvenor Casinos Limited	877080
Linkco Limited	3669217
Lotco Limited	2869792
Mecca Bingo Limited	1854120
Rank Group Gaming Division Limited *	3213743

Appendix A

Name of Company	Registered Number
Rank Leisure (Plymouth) Limited	4417539
Rank Leisure Machine Services Limited	657720
Rank Seasonal Amusements Limited	3087755
Hard Rock Café (Edinburgh) Limited	323698
Hard Rock Café (UK) Limited	1924059
Hard Rock Holdings Limited	1794152
Hard Rock International Limited	1334204
Rank Interactive Gaming Limited	3669249

* Formerly known as Rank Leisure Division Limited, name changed on 24/9/02