

AWS/JG

12 June 2003

The Company Secretary
Rare Ltd
Manor Park
Twycross
Atherstone
Warwickshire
CV9 3QN

1905690

JOHNSON MURKETT HURST

CHARTERED ACCOUNTANTS

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Dear Madam

We write to advise that we are resigning our office as Auditors of the Company with immediate effect.

In so doing and in connection with our resignation, we can advise you that there are no matters or circumstances which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully

JOHNSON MURKETT AND HURST



Permitted
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