

Price Waterhouse



12 August 1998

PRIVATE AND CONFIDENTIAL

The Directors
Bath Rugby plc
26 Queen Square
BATH
BA1 2HX

Dear Sirs

BATH RUGBY PLC – Registered Number: 3170814

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers 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 the above named company with immediate effect.

Yours faithfully

PRICE WATERHOUSE

JGW/SJB/EJM

