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Grant Thornton 

Chartered Accountants
UK Member of
Grant Thornton International

Our Ref R9486/42/B50

The Company Secretary
RMR plc
Maple Heath
Parsonage Lane
Farnham Common
Bucks
SL2 3NZ

23 December 2002

Dear Sir

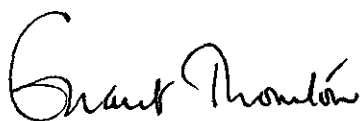
RMR PLC

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of RMR Plc with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



Grant Thornton
Registered Auditors

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