

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

21 January 2003

Dear Sirs,

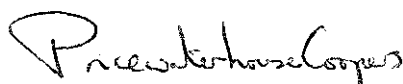
Notice of resignation as auditors

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 The Rank Group Plc and its UK subsidiary undertakings as listed in Appendix A with effect from 23 January 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 The Rank Group Plc and its UK subsidiary undertakings.

Yours faithfully,



PricewaterhouseCoopers



PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Financial Services Authority for investment business activities.

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