

Haw Par Corporation Limited

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October 27, 2003

Mr Louis Ng President Animal Concerns Research & Education Society 5001 Beach Road #04-03 (Unit Q) Golden Mile Complex Singapore 199588

BY HAND

Dear Mr Ng

I refer to your letter of October 23, 2003 to Mr Wee Ee Lim, President & CEO of Haw Par Corporation Ltd.

You will recall that Bruce Mackay, Curatorial Director of Underwater World Singapore, and I met you and two of your colleagues on July 18, 2003 to address at great length your concerns regarding the dolphins at Dolphin Lagoon. Separately Mr Wee has also replied you on September 22, 2003, a copy of which is attached. I have also attached a copy of our media release dated October 27, 2003 for your information.

We strongly refute the allegations made by Acres that the dolphins at Dolphin Lagoon are starved and suffering, nor do we agree with your assertion that they should be released. Dolphin Lagoon is deeply concerned for dolphin welfare. We firmly believe that we provide excellent husbandry and veterinary care of the marine mammals and a unique facility for education and research programmes, which have enormous benefit for public education and dolphin conservation.

With due respect to your aspirations, we feel that any further meeting with you will not narrow the huge divergence between our two positions.

Yours sincerely

Jezamine Lee Corporate Communications Manager

cc: Associated Press Agence France Press Channel NewsAsia Lianhe Zaobao MediaCorp Radio Reuters Safra Radio Shin Min Daily News Streats The New Paper The Straits Times TODAY World Society for the Protection of Animals (WSPA)