



Richmond Park House
15 Pembroke Road
Clifton
Bristol
BS8 3BG
United Kingdom

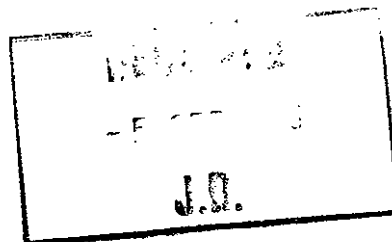
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Ms J Derbyshire
Rohan Designs Plc
40 High Street
Street
Somerset
BA16 0YA

Company registered no 1567549

Our ref cmc/2/jf

4 September 1996



Dear Judith

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours sincerely

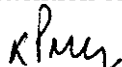
KPMG

Enclosures



Statement to the directors of Rohan Designs Plc on ceasing to hold office
as auditors

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.



KPMG

Chartered Accountants
Registered Auditors

4 September 1996

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