

27 AUG 1996



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B69 4QT

Our ref rjba/7/th/1965.aks

Contact Tim Holden
0121 232 3074

5 August 1996

Dear Sirs

13273

Benson Group plc

We hereby give notice that we shall not be seeking re-appointment as auditors of the company when our present term of office expires at the forthcoming annual general meeting of the company. We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

Enclosures



Statement to the Directors of Benson Group 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

2 Cornwall Street
Birmingham B3 2DL

5 August 1995