

KPMG

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The Board of Directors
Portmeirion Potteries (Holdings) PLC
London Road
Stoke-on-Trent
ST4 7QQ

Our ref mwb/cweg/48/lw

15 April 1996

Dear Sirs

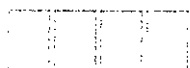
Statement on ceasing to act as auditors
Company number: 124842

As we are not seeking reappointment as auditors, we report that there are no circumstances connected with our not seeking reappointment which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

KPMG

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Member firm of
KPMG (International)

KPMG is registered
to carry on audit work and
authorised to carry on
investment business

by the Institute of
Chartered Accountants in
England and Wales. The
principal place of

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners'
names is open to inspection.



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