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The Directors
Goodwin plc
Ivy House Foundry
Hanley
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ST1 3NR

Our ref mjs/8/idm/akl.5575

24 September 1996

Dear Sirs

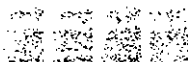
We hereby give notice that we shall not be seeking re-appointment as auditors of the company when our present term of office expires at the forthcoming annual general meeting of the company.

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

Yours faithfully

KP/G

KPMG



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.

