



RM plc
183 Milton Park
Abingdon
Oxon OX14 4SE

t. 08450 700300
f. 08450 700400

31 March 2011

Dear Shareholder,

Your Company regularly carries out a review of its professional advisors to determine if they are providing value for money in respect of their services. As part of this review we issued a tender for audit services in early December 2010. The outcome of this tender is that the Company has appointed KPMG as its new auditors, replacing Deloitte. As part of the handover process from one firm of auditors to another, and pursuant to the Companies Act 2006, please find enclosed a copy of Deloitte's statement of circumstances.

The appointment of KPMG will be subject to shareholder approval at the next Annual General Meeting.

If you have any questions please contact Iain McIntosh, Chief Financial Officer (imcintosh@rm.com) or Douglas Muir, Group Financial Controller (dmuir@rm.com) or telephone 08450 700300.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'A. Robson'.

Andy Robson
Company Secretary

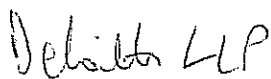
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Statement of circumstances relating to the intended resolution to appoint KPMG as auditors to the following companies:

RM plc
AMI Education Ltd
DACTA Ltd
Isis Concept Ltd
RM Education plc
RM Data Solutions Ltd
RM Leasing Ltd
SpaceKraft Ltd
TTS Group Ltd
First Hand Technology Ltd
RM Employee Share Schemes Trustee Limited

RM put the audit out to tender and we were not successful in retaining it.

Unless the company applies to the court, this statement of circumstances, which we consider should be brought to the attention of members or creditors of the company, must be sent within 14 days to every person entitled under Section 423 of the Companies Act 2006 to be sent copies of the company's accounts. This is a requirement of Section 520(2) of that Act.


Deloitte LLP
22 March 2011