

C O P Y

Jennings
Blenkarn
Smith

Chartered Accountants

GEORGE M. BLENKARN FCA
DAVID M. SHANKLEY ACA
CHRIS J. DENT ACA
ANNE SCOTT FCA

141 HIGHGATE
KENDAL
CUMBRIA LA9 4EN

TELEPHONE: (01539) 720290
FAX: (01539) 725376

2465984

STRICTLY PRIVATE AND CONFIDENTIAL

The Directors
Specialised Courses Offering
Purposeful Education Limited
The Oaks
Lindeth
BOWNESS ON WINDERMERE
Cumbria
LA23 3NH

Our Ref: GMB/AS/SAS

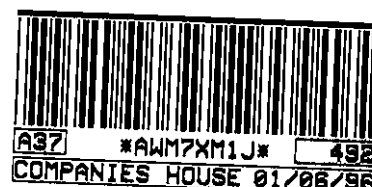
30th May 1996

Dear Sirs

We hereby tender our resignation as auditors of Specialised Courses Offering Purposeful Education Limited with effect from 22nd April 1996.

Yours faithfully

Jennings Blenkarn Smith



OFFICES ALSO AT AMBLESIDE TEL: (015394) 33430 FAX: (015394) 34477