

PricewaterhouseCoopers

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The Directors
Education Lecturing Services
Arboretum Gate
88-90 North Sherwood Street
Nottingham
NG1 4EE

12th March 2003

Dear Sirs,

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors with effect from 25th March.

Entity	Registered Number
Education Lecturing Services	3009979

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors.

Yours faithfully,



PricewaterhouseCoopers

