

The Secretary
EF Educational Tours Limited
Hill House
1 Little New Street
London
EC4A 3TR

30 October 2006

Dear Sir

This letter is formal notice of our resignation as auditors of the above company with effect from the date of receipt of this letter at its registered office.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Deloitte & Touche LLP

