



ELMAN WALL

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Our Ref SH/ak/GC/K8

Your Ref

30 November 2005

The Secretary
Kingswood Learning & Leisure Group Limited
Kingswood House
Alkmaar Way
Norwich
NR6 6BF

Dear Sirs

We hereby give notice that we tender our resignation as Auditors of Kingswood Learning & Leisure Group Limited.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the notice of the Members or Creditors of Kingswood Learning & Leisure Group Limited.

We enclose a signed copy of this letter so that you may send it to the Registrar of Companies.

Yours faithfully

(Elman Wall Limited)

ELMAN WALL LIMITED

