



MORGAN BROWN & SPOFFORTH
CHARTERED ACCOUNTANTS
BUSINESS ADVISERS AND TAX CONSULTANTS

82 ST JOHN STREET,
LONDON, EC1M 4JN.
TELEPHONE: 020 - 7417 0417
FAX: 020 - 7417 0418
E-MAIL: results@morgan-group.co.uk
WEB: www.morgan-group.co.uk

Our Ref : PKA/cps

15th March 2001

COPY

The Directors
Kingswood Learning & Leisure Group Ltd
Overstrand Hall
Overstrand
NORFOLK
NR27 0JJ

Dear Sirs,

Please accept this letter as our resignation as auditors to the Company. Such resignation to take immediate effect. In resigning, there are no matters that need to be brought to your attention nor to the attention of the shareholders and creditors. However, we have not had the opportunity of carrying out any detailed audit work since the 1st January 2000.

Yours faithfully,

MORGAN BROWN & SPOFFORTH



PARTNERS - PAUL F. JACKSON FCA - PAUL K. ASHTON FCA - TREVOR APPLIN FCA - BARRIE J. DUNNING FCA ATII - TOBY B. F. BAIN ACA - DAVID L. KIRKWOOD FCA - JULIE E. ALLEN FCA - STEVEN R. CLARKE ACA - GEORGE A. GONZALEZ FCA
RONALD BASSETT CROSS FCA - MICHAEL KITTO ACA - JAN A. RICKLER FCA - MARTIN A. COLEMAN FCA - NIKKI FOTHERGILL FCCA - BOB KNIGHT FCA FABRP - STEPHEN J. TAYLOR FCA
NIGEL J. L. HAIGH BSc (Hons) - DAVID J. PINKHAM ACA - VANESSA J. ROBERTS ACA - CHRIS GOODWIN BA (Hons), FCA - DAVID N.C. STANLEY ACA
ASSOCIATE - DEREK BLAIR ACA

EXECUTIVE CONSULTANTS - JEREMY D. SPOFFORTH FCA - ROGER D. NEVILLE FCA

ALSO AT - CROWN HOUSE, 151 HIGH ROAD, LOUGHTON, ESSEX, IG10 4LG - THE WHITE COTTAGE, 19 WEST STREET, EPSOM, SURREY, KT18 7BS - ST GEORGE HOUSE, STATION APPROACH, CHEAM, SURREY, SM2 7AT

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Your business is our business