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The Directors
Dr Foster Limited
3rd Floor
17 St Helen's Place
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2 March 2004

BRT

Dear Sirs

Dr Foster Limited

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditor of the above company. This resignation takes effect from the time at which you receive this letter.

In accordance with Section 394(1) of that Act, we confirm that 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

Ernst & Young LLP



INVESTOR IN PEOPLE

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