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Our Ref: SNW/ JR

14 April 2005

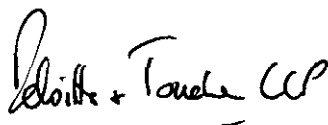
Dear Sirs

MILTON ABBEY SCHOOL SERVICES LIMITED 4338771

This letter is formal notice of our resignation as auditors of Milton Abbey School Services Limited with effect from 14 April 2005.

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



Audit.Tax.Consulting.Corporate Finance.

Member of
Deloitte Touche Tohmatsu

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