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**Private & confidential**

The Directors  
Learnserve Limited  
Hillview House  
61 Church Road  
Newtonabbey  
Co Antrim  
BT36 7LQ.

Our ref CLSM/ Learnsearve Ltd

Contact Charles Le Strange  
Meakin  
+44 1223 582005

28 November 2013

Dear Sirs

**Statement on ceasing to hold office as auditor of Learnsearve Limited (no.NI043825)  
pursuant to section 519 of the Companies Act 2006**

We write to you in your capacity as a director of Learnsearve Limited.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditor of Learnsearve Limited that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully

*Kpmg Audit Plc*

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