

PricewaterhouseCoopers  
1 Embankment Place  
London WC2N 6RH  
Telephone +44 (0) 20 7583 5000  
Facsimile +44 (0) 20 7822 4652

The Directors  
Pearson plc  
80 Strand  
London  
WC2R 0RL

31 January 2003

Our ref: LLP/03

Dear Sirs,

**Notice of resignation as auditors**

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Pearson plc and its subsidiary undertakings as detailed in Appendix I, with effect from 31 January 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Pearson plc and its subsidiary undertakings as detailed in Appendix I.

Yours faithfully,

*PricewaterhouseCoopers*

PricewaterhouseCoopers



**Appendix I –**

**Pearson Plc and subsidiary undertakings registered in the United Kingdom**

<b>Company</b>	<b>Registered No.</b>
Acacia Interactive Ltd	03020442
Allen Lane The Penguin Press Ltd	00861772
Blue Wharf Ltd	04344573
Chatelain Estates Ltd	00110179
Chatelain Properties Ltd	02512075
DK France Limited	03922173
Dorling Kindersley Holdings Ltd	03020442
Dorling Kindersley Limited	01177822
Embankment Finance Limited	04460625
Evenstrand Ltd	03838150
Financial Times Business Ltd.	00202281
Financial Times Group Ltd	08795316
Financial Times Information Ltd	00980896
First Thames Land Holdings Ltd	00121550
Forum Europe Ltd	02389430
Frederick Warne & Co Ltd	00155455
FT CareerPoint Ltd	04048558
FT Interactive Data (Europe) Ltd	00949387
FT International Publishing Ltd	03710297
FT Investor Ltd	04005565
FT Knowledge Ltd	00297034
FT Personal Finance Ltd	03855520
Funfax Limited	02340859
George Rainbird Limited	00543867
Godfrey Cave Associates Ltd	01188329
Godfrey Cave Holdings Ltd	02169055
Hamish Hamilton Ltd	00253393
Henderson Publishing Ltd	02340839
Ladybird Books Ltd	00200130
Lakeside Trading Estate Ltd	00180780
Longman Communications Ltd	00210859
Longman Group (Overseas Holdings) Ltd	00690236
Longman House Ltd	02775101
Longman Penguin Ltd	00309351
MarbleMirror Ltd	04340721

## Appendix I – Pearson Plc and subsidiary undertakings registered in the United Kingdom

Company	Registered No.
Michael Joseph Ltd	00304766
NCS Services (UK) Ltd	03406513
Pearson Broadband Ltd	03029140
Pearson Education Ltd (formerly A W Longman Ltd)	00872828
Pearson International Finance Ltd (formerly Spinmerit Ltd)	02496206
Pearson Investment Services Ltd	00059713
Pearson Management Services Ltd	00096263
Pearson Media Investments Ltd	03041245
Pearson New Ent. Holdings Ltd	02644246
Pearson Overseas Holdings Ltd	00145205
Pearson Overseas Investments Ltd (formerly Pearson (TVB) Ltd)	03017788
<b>PEARSON PLC</b>	00053723
Pearson Professional Holdings Ltd	00149375
Pearson Property Investments Ltd	00224878
Pearson Services Ltd	01341060
Pearson Sterling Investments Ltd	01587570
Pearson Sterling Two plc	02911143
Penguin Books Ltd	00861590
PL Publishing Ltd (formerly Refinedance Ltd)	03213053
Robincrest Ltd	02829657
Salspot Ltd	01594405
St. Clements Press Ltd	00519261
Strand Finance Limited	04460631
Testchange Ltd	02496240
The Financial Times Ltd	00227590
The FT (Benelux) Ltd	01613899
The FT (France) Ltd	00867316
The FT (Japan) Ltd	01613900
The FT (Spain) Ltd	01214411
The FT (Switzerland) Ltd	01613901
The Penguin Publishing Co Ltd	00734421
The Rough Guides Ltd	01969090
The Rough Guides US Ltd	02322539
The Strategic Research Group Ltd	01900030
The Whitehall Trust Ltd	00156543
Themescene Ltd	02558557
Ventura Publishing Ltd	01319909
West Thurrock Estate Ltd	00932947