

The Directors
Pimco (Holdings) Limited
Dearing House
1 Young Street
Sheffield
South Yorkshire
S1 4UP

27 May 2014

Dear Sirs

Pimco (Holdings) Limited – registration number 08153096
Pimco 2909 Limited – registration number 07765559
Learndirect Limited – registration number 03980770
Learndirect Centres Limited – registration number 07970684
Hamsard 3191 Limited – registration number 07038442
JHP Group Limited – registration number 01729661

This letter is formal notice of our resignation as auditors of the above companies with effect from date of this letter at their registered office

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies

We take this opportunity to remind you of your responsibility under section 517 of the Companies Act 2006 to send a copy of this notice to the Registrar of Companies for each company within 14 days of receiving this letter

You are also required under section 523 of the Companies Act 2006 to notify the appropriate audit authority and state the reasons for Deloitte LLP ceasing to hold office within 14 days of receiving this letter. A template notification that you may wish to use in order to fulfil this responsibility accompanies this letter.

Yours faithfully



Deloitte LLP

WEDNESDAY



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04/06/2014

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