

The Board of Directors
Education Support Company Holdings (Leeds) Limited
3rd Floor
Hanover House
45 Hanover Street
Edinburgh
EH2 2PJ

Our ref

DJP/SPB/1035942

10 June 2008

Dear Sirs

We hereby tender our resignation as auditors of the company to take effect forthwith

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

Yours faithfully

PKF (UK) LLP

PKFCXMP

FRIDAY

A25

13/06/2008 COMPANIES HOUSE 354

Tel 020 7065 0000 | Fax 020 7065 0650 www pkf co uk

PKF (UK) LLP | Farringdon Place | 20 Farringdon Road | London | EC1M 3AP | DX 479 London/Chancery Lane

PKF (UK) LLP is a limited liability partnership registered in England and Wales with registered number OC310487

A list of members' names is open to inspection at Farringdon Place. 20 Farringdon Road. London EC1M 3AP, the principal place of business and registered office. PKF (UK) LLP is authorised and regulated by the Financial Services Authority for investment business activities. The PKF International Association is an association of legally independent firms.