

Private and confidential

The Directors
BPP Holdings Plc
BPP House, Aldine Place
142-144 Uxbridge Road
London
W12 8AA

21 January 2010

Dear Sirs

Resignation as auditors of BPP Holdings Plc and subsidiary undertakings

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of BPP Holdings Plc and its subsidiaries listed below. These resignations take effect from the date on which you receive this letter.

- 5959432 ✓
- Mander Portman Woodward Limited
 - BPP College of Professional Studies Limited
 - BPP Professional Education Limited
 - BPP Learning Media Limited
 - BPP Services Limited
 - EQL International Limited
 - BPP International Limited
 - BPP International Investments Limited
 - Happy Café Limited
 - BPP Cambridge Limited
 - BPP Croydon Limited
 - BPP Glasgow Limited
 - BPP Liverpool Limited
 - BPP Maidstone Limited
 - BPP Nottingham Limited
 - BPP Wales Limited

In accordance with section 519(2) of that Act, we confirm that 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 draw your attention to the fact that BPP Holdings Plc has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/index.cfm?route=155861> respectively.

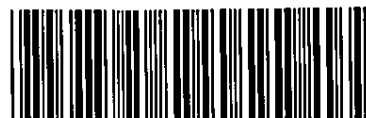
If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP
United Kingdom

TUESDAY



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26/01/2010
COMPANIES HOUSE



INVESTOR IN PEOPLE