

Ernst & Young LLP 1 More London Place London SE1 2AF

Tel: 020 7951 2000 Fax: 020 7951 1345 www.ey.com/uk

Private and confidential

The Registrar Companies House 4th Floor, Edinburgh Quay 2 139 Fountainbridge Edinburgh EH3 9FF

21 January 2010

50 145163

Dear Sir

## Resignation from audit of EQL International Limited

In accordance with section 521 of the Companies Act 2006, attached is a copy of our resignation letter and statement of circumstances in respect of EQL International Limited.

Yours faithfully

Ernst & young Lif

**Ernst & Young LLP United Kingdom** 

25/01/2010 SCT

**COMPANIES HOUSE** 



The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number 0C300001 and is a member firm of Ernst & Young Global Limited. A list of members' names is available for inspection at 1 More London Place, London SE1 2AF, the firm's principal place of business and registered office.



Ernst & Young LLP 1 More London Place London SE1 2AF

fel: 020 7951 2000 Fax: 020 7951 1345 :www.ev.com/uk

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.

- 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 <a href="http://www.frc.org.uk/pob/regulation/companies.cfm">http://www.frc.org.uk/pob/regulation/companies.cfm</a> and <a href="http://www.icaew.com/index.cfm?route=155861">http://www.icaew.com/index.cfm?route=155861</a> 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



te UK firm Ernst 3. Young LEP is a limited hability, authership redistered in Encland and Wales with a state or runnber OC300001 and is a member firm of the fixing Global Limited. A list of members a limes that all the fixing Global Limited. A list of members a limes that all the fix inspection at 1. More London Plans and Inn SET 2AE, the hirins prior patiglace of business and registered ratter.