

Horwath Clark Whitehill

Horwath Clark Whitehill LLP
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Our Ref: C2945/MEH/JHW

2 May 2006

The Trustees
Universities UK
Woburn House
20 Tavistock Square
London WC1H 9HQ

Dear Sirs,

UNIVERSITIES UK
CHARITY NUMBER : 1001127
COMPANY NUMBER : 2517018

In accordance with the requirements of section 392 of the Companies Act 1985, we formally resign as auditors with effect from 2 May 2006.

For the purposes of section 394 of the Act, we confirm that we are not aware of any circumstances connected with our resignation that we consider should be brought to the attention of members or creditors of the company.

Section 392 of the Act requires the company to deliver a copy of this notice to the Registrar of Companies within fourteen days of receipt.

Yours faithfully



Horwath Clark Whitehill LLP

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