Deloitte

Deloitte & Touche LLP Four Brindleyplace Birmingham B1 2HZ

Tel +44 (0) 121 632 6000 Fax +44 (0) 121 695 5678 www.deloitte.co.uk

The Secretary

A & J Mucklow (Estates) Limited

A & J Mucklow (Lands) Limited

Belfont Homes (Birmingham) Limited

A & J Mucklow (Lancashire) Limited

757321

60 Whitehall Road Halesowen West Midlands B63 3JS

11 June 2007

Dear Sir

We note that the Directors of the above named companies consider these companies to be dormant and exempt from audit in accordance with s249AA of the Companies Act 1985

Accordingly, this letter is formal notice of our resignation as auditors of the above companies with effect from the date of receipt 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

Yours faithfully

Deloitte & Touche LLP

Reloitte & Tonche LLP

THURSDAY

AKTQSQLG
A11 21/06/2007
COMPANIES HOUSE

682

Audit. Tax. Consulting. Corporate Finance.

Member of Deloitte Touche Tohmatsu