

Reg.. No: 2781721

10th February, 2003

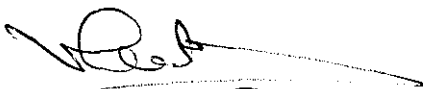
The Directors,
City Property (Thetford) Limited,
Manor Farm,
Bridgham,
Norwich,
NR16 2RX.

Dear Sirs,

In accordance with Section 392 of the Companies Act 1985, we give you formal notice of our resignation as auditor to the company with immediate effect.

In accordance with Section 394(1) of the Companies Act 1985, we hereby state that there are no circumstances connected with our resignation that we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully,



V.G. WATLING & CO.

Chartered Certified Accountants & Registered Auditor,
22 Thetford Road,
Watton,
Thetford,
Norfolk,
IP25 6BS.

