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**Deloitte
& Touche**

30 May 2001

020 7936 3000

The Secretary
Orb Estates Plc
Albemarle House
1 Albemarle Street
London W1S 4HA

Dear Sir

This is notice of our intention not to seek re-appointment as auditors of Orb Estates Plc and its subsidiary companies per Appendix 1 with immediate effect.

There are no circumstances connected with our not seeking re-appointment which should be brought to the attention of the members or creditors of the company.

Yours faithfully

Deloitte & Touche

DELOITTE & TOUCHE



**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, St Albans and Southampton.
Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.
Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

APPENDIX 1

Orb Estates Plc
Albemarle Property Investments Plc
Barrasford Holdings Limited
Dares Developments Limited
Dares (LE) Limited
Dares (SW) Limited
Dares (W) Limited
Eyton Investments Limited
Ellard Construction Limited
Orb Retail Limited
Nairn Property Developments Limited
Kensington & Chelsea Property Management Limited
Royton Industries Limited
Stanhope General (HD) Limited
Staplebrook Investments Limited
Aranmore Developments Limited
Chalfont Property Investment Limited
Mitre Property Management Limited
Discfind Limited
Slothope Limited
Kensington & Chelsea Limited
Orb Developments Limited
Orb Property Management Limited
Gander Properties Limited - No. 02792457
Poole Pottery Limited