

24 July 2002

The Company Secretary
Goldcrest Homes plc
Goldcrest House
7 Hurlingham Business Park
Sulivan Road
London
SW6 3DU

Arthur Andersen

180 Strand London WC2R 1BL

Tel 020 7438 3000 Fax 020 7831 1133

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Dear Sir

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

| 1660121 |
|-----------|
| 2668702 |
| 1836324 |
| 3413703 |
| 3213899 |
| 4014347 |
| 2209756 |
| 4095089 |
| 4085101 |
| 4248123 |
| 4248105 |
| 4248106 |
| 4352816 |
| 4352804 |
| 4395618 🗸 |
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thur Andersen

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully

Arthur Andersen

A17 **ADCREDGE** 0345
COMPANIES HOUSE 02/08/02