

The Directors

Manchester Housing (MP Equity) Limited Limited (previously Morgan Sindall Investments (MP Equity) Limited)– registration number 06110283

Kent House 14-17 Market Place
London
United Kingdom
W1W 8AJ

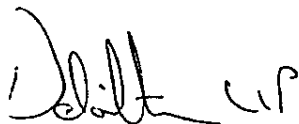
22 July 2014

Dear Sirs,

This letter is formal notice of our resignation as auditors of the above company with effect from 22 July 2014.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Deloitte LLP

We take this opportunity to remind you of your responsibility under section 517 of the Companies Act 2006 to send a copy of this notice to the Registrar of Companies within 14 days of receiving this letter

You are also required under section 523 of the Companies Act 2006 to notify the appropriate audit authority and state the reasons for Deloitte LLP ceasing to hold office within 14 days of receiving this letter

