

ANDERSEN

The Company Secretary
Bett Brothers plc
Argyll Court
The Castle Business Park
Stirling
FK9 4TT

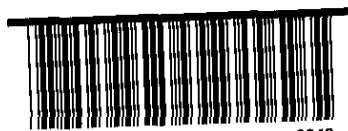
Arthur Andersen
Barrack Court
20 Castle Terrace
Edinburgh EH1 2DB
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25 July 2002

Dear Sir,

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

Company Name	Company #
Bett Brothers Plc	SCO24489
Miller Street Developments	SC105679
Lartime Limited	02382158
Bett Homes (Northern) Limited	SCO39207
Bett Partnerships Limited	SC193483
Bett Properties Limited	SCO48050
B & S Ventures Limited	SCO149283
Guildbase Properties Limited	SCO116999
Kingsway West Developments Limited	SC149277
Davlaw Limited	SCO122211
Thorpe Industrial Park Limited	SCO144161
Bett Homes Limited	SCO55629
TIP Limited	02276888
Bett Homes (North East) Limited	SC212075
B & S Ventures (Newhaven) Limited	SC3986383
B & S Ventures (Reading) Limited	SC210450
Tubular (PHV) Limited	SCO52668
Footscray Management Company Limited	03871428
Waterton Park Management Company Limited	03853902
Bett (DP) Limited	SC025083
Thistlestone Estates Ltd	SC206362
Talisker (Camberley) Ltd	3764744
Talisker (Milton Keynes) Ltd	3764752
Talisker (Runcorn) Ltd	3764747
Talisker (Watford) Ltd	03764741
Talisker Two Ltd	3764855
Talisker (Egham) Ltd	3691939



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COMPANIES HOUSE 31/07/02

JAUDIT\sec\BETT\SD&T Transition\R

Offices in: London Birmingham
Bristol Cambridge Edinburgh
Glasgow Leeds Manchester
Newcastle Reading St Helier

A list of partners is available at
180 Strand
London WC2R 1BL
(principal place of business)

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,

A handwritten signature in cursive script that reads "Arthur Andersen".

Arthur Andersen