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The Directors
Carr & Smith (Builders) Limited
2048 Warwick Road
Heronfield
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Solihull
West Midlands
B93 0EE



Direct line: 0121 695 5735 Direct fax: 0121 695 5311

31 January 2005

Our Ref: SMR/MB

Dear Sirs and Madam

Carr & Smith (Builders) Limited

We hereby tender our resignation as auditors to the above company with effect from today's date and confirm that there are no matters which need to be drawn to the attention of the creditors or shareholders in connection with our resignation.

Yours faithfully

Deloitte & Touche LLP

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