

The Directors
Carr & Smith (Builders) Limited
2048 Warwick Road
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31 January 2005

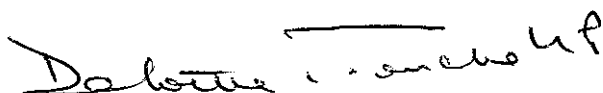
Our Ref: SMR/MB

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

