



Horwath Clark Whitehill

Horwath Clark Whitehill LLP
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Our Ref: CLM/LOH00421

12 October 2005

The Directors
Messrs Hoare Trustees
37 Fleet Street
London
EC4P 4DQ

1479158 MITRE COURT PROPERTY HOLDINGS

Dear Sirs

RESIGNATION AS AUDITORS

We write to notify you of our resignation as auditors to the Company with immediate effect. This notice is given pursuant to Section 392 of the Companies Act 1985.

We confirm that there are no circumstances related to our resignation that we consider need to be drawn to the attention of the members or creditors of the Company.

Yours faithfully

Horwath Clark Whitehill LLP

Horwath Clark Whitehill LLP

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