

Private and Confidential

The Secretary
MITIE Roofing (Midlands) Limited
8 Monarch Court
The Brooms
Emersons Green
Bristol
BS16 7FH

329 80 50
31 August 2006

Our Ref: DLH/ADM

Dear Secretary

This letter is formal notice of our resignation as auditors of the above company with effect from the date of receipt of this letter at its registered office.

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 & Touche LLP

Deloitte & Touche LLP

