



BAKER TILLY

Our ref: 9247374
Your ref:

Mrs J Hadfield
Nottingham City Homes Limited
14 Hounds Gate
Nottingham
NG1 7AT

1st Floor
46 Clarendon Road
Watford
Herts
WD17 1JJ
Tel: +44 (0)1923 816400
Fax: +44 (0)1923 253402
DX: 4516 Watford - 1
www.bakertilly.co.uk

2 April 2007

Dear Julie

Impact of change to LLP status

On 5 March 2007, Baker Tilly wrote to you to inform you that it would be restructuring to operate through a group of limited liability partnerships. This has now happened.

The cessation of the Baker Tilly partnership means that we will now be providing our audit services through Baker Tilly UK Audit LLP. This change should have no impact on the personnel involved in, or the conduct of, our work as your auditor.

I enclose a new engagement letter and a board resolution that the Directors need to action if Baker Tilly (in the new form of Baker Tilly UK Audit LLP) is to continue to act as your auditor. Would you please read the letter and, if agreed, sign both copies and return one copy to me in the reply paid envelope provided.

I trust that the foregoing is satisfactory and that, should you need any further information from me, you will be in touch.

Yours sincerely,

David Lewis

Baker Tilly UK Audit LLP