

ROBERTS, SEWARD & COMPANY, P.A.

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July 12, 2006

Doug Brown
Montague Land Development
5115 Lake Le Clare Road Lutz,
FL 33558

RE: Tree Tops Homeowners Association -Architectural Review Committee

Dear Doug:

This letter serves as my resignation as an active member of Tree Tops Homeowners Association Architectural Review Committee as of August 1, 2006. I will be happy to coordinate any transitions from now until August 1, 2006 of my duties to the Architectural Review Committee.

My CPA firm, Roberts, Seward & Company, P.A., intends to continue to provide services to the Homeowners Association in the form of assembling the annual budget, preparation of annual tax returns, and preparation of accountant's compilation reports. The engagement letter for those on going services is attached for your records. Should you have any questions regarding this matter, please contact my office.

Best regards,



Richard A. Roberts

cc: Katie Laughridge
Charlie Hannah
Diane Miragliotta