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Report of Independent Registered Public Accounting Firm

To the Partners
Uniprop Manufactured Housing
Communities Income Fund II
(a Michigan Limited Partnership)

We have audited the accompanying balance sheet of Uniprop Manufactured Housing Communities Income Fund II as of December 31, 2008 and the related statements of income, partners' equity and cash flow for the year ended December 31, 2008. In connection with our audit of the financial statements, we have also audited the 2008 information in the financial statement schedule listed under Item 15 of Form 10-K. These financial statements and schedule are the responsibility of the Partnership's management. Our responsibility is to express an opinion on the 2008 financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Partnership is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Partnership's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Uniprop Manufactured Housing Communities Income Fund II at December 31, 2008, and the results of its operations and its cash flows for the year ended December 31, 2008, in conformity with accounting principles generally accepted in the United States of America.

Also, in our opinion, the 2008 information in the financial statement schedule, when considered in relation to the basic financial statements taken as a whole, presents fairly, in all material respects, the information set forth therein.

A handwritten signature in black ink that reads "BDO Seidman, LLP". The signature is written in a cursive, stylized font.

Troy, Michigan
March 27, 2009