

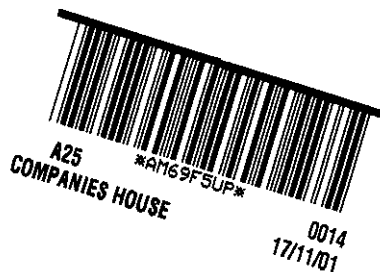
23 OCT 2001

The Board of Directors
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22 October 2001

Dear Sirs



Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the companies listed in Appendix A with effect from 22 October 2001.

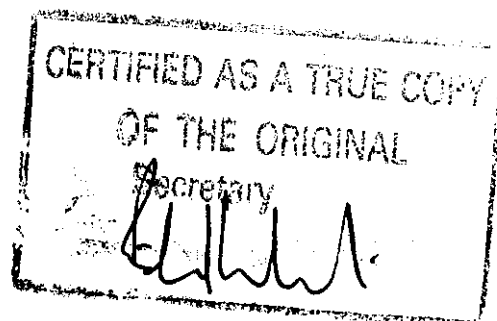
Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the companies listed in Appendix A.

Yours faithfully,

PricewaterhouseCoopers

PricewaterhouseCoopers



Appendix A

Company Name	Registered Number
HALL & TAWSE LIMITED	20074
HALL & TAWSE GROUP LIMITED	23258
HALL & TAWSE CITY LIMITED	1068045
HALL & TAWSE EAST ANGLIA LIMITED	1841566
HALL & TAWSE SOUTH LIMITED	343955
HALL & TAWSE WESTERN LIMITED	158529
MANSELL CONSTRUCTION SERVICES LIMITED	1197246
MANSELL NORTH EAST LIMITED	2148326
ABERDEEN CONSTRUCTION GROUP LIMITED	13871