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8 Suffolk Street  
London  
SW1Y 4HG

Dear Sirs

Following the merger of Price Waterhouse and Coopers and Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1987 we give notice that we are resigning as auditors of each of the companies to which this letter is addressed with effect from 7 December 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

*Price Waterhouse*  
PRICE WATERHOUSE



**Price Waterhouse**



4<sup>th</sup> December 1998

**Private and Confidential**

Alfred McAlpine Asphalt Ltd  
Alfred McAlpine Assets Ltd  
Alfred McAlpine Aviation Ltd  
Alfred McAlpine Building Services Ltd  
Alfred McAlpine Construction Holdings Ltd  
Alfred McAlpine Construction Ltd  
Alfred McAlpine Construction Major Projects Ltd  
Alfred McAlpine Construction Regional Projects Ltd  
Alfred McAlpine Croydon Developments Ltd  
Alfred McAlpine Developments Ltd  
Alfred McAlpine Finance Ltd  
Alfred McAlpine Funding plc  
Alfred McAlpine Homes West Ltd  
Alfred McAlpine Homes Cumbria Ltd  
Alfred McAlpine Homes Holdings Ltd  
Alfred McAlpine Homes Ltd  
Alfred McAlpine Homes Midlands Ltd  
Alfred McAlpine Homes North West Ltd  
Alfred McAlpine Homes Northumbria Ltd  
Alfred McAlpine Homes South West Ltd  
Alfred McAlpine Homes Southern Ltd  
Alfred McAlpine Homes Yorkshire Ltd  
Alfred McAlpine International Ltd  
Alfred McAlpine Management Ltd  
Alfred McAlpine Partnership Housing Ltd  
Alfred McAlpine Partnership Ltd  
Alfred McAlpine Pension Trustees Ltd  
Alfred McAlpine Plant South East Ltd  
Alfred McAlpine Services & Pipelines Ltd  
Alfred McAlpine Slate Holdings Ltd  
Alfred McAlpine Slate Ltd  
Alfred McAlpine Slate Penrhyn Ltd  
Alfred McAlpine Technical Products Ltd  
Alfred McAlpine Zanen Dredging Ltd  
Alfred McAlpines Homes East Ltd  
AM Marketing Southern Ltd 3201048  
AM Nominees Ltd  
AMPL Ltd  
Ampwyn Developments Ltd  
Banorgrove Ltd  
Border Homes (Cumbria) Ltd  
Buttermere & Westmorland Green Slate Company Ltd  
Canberra Property Group Ltd

Offices at Aberdeen, Birmingham, Bristol, Cardiff, Edinburgh, Glasgow, Hull, Leeds, Leicester, London, Manchester, Middlesbrough, Newcastle, Nottingham, St. Albans, Southampton and Windsor.

The partnership's principal place of business is at Southwark Towers, 32 London Bridge Street, London SE1 9SY where a list of the partners' names is available for inspection.

The firm is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.



Charco 351 Ltd  
Cocklebank Conservations Ltd  
Compine Developments (Wootton) Ltd  
Cwmorthin Slate Quarry 1994 Company Ltd  
The Cwt y Bugail Slate Quarries Ltd  
Cwt y Bugail Tile Company Ltd  
Dealermail Ltd  
Derwenthaugh Landscapes Ltd  
Emirates McAlpine Contractors Ltd  
Gloddfa Ganol Slate Mine Ltd  
Hassall Homes (Cheshire) Ltd  
Hassall Homes (Mercia) Ltd  
Hassall Homes (Southern) Ltd  
Hassall Homes (Wardle) Ltd  
Hassall Homes (Wessex) Ltd  
Hassall Homes Group Ltd  
Heyman Construction Ltd  
International Testing & Commissioning Ltd  
IVA Midlands Ltd  
JF Miller Properties Ltd  
Kirklees McAlpine Stadia Ltd  
Knightpine Ltd  
Marchwiell Developments Ltd  
Marchwiell Investments Ltd  
Marchwiell Overseas Properties Ltd  
Marchwiell Properties Ltd  
McAlpine Overseas Ltd  
McHawk Ltd  
MSP International Ltd  
Nantlle Slate Company Ltd  
Penrhyn Quarries Ltd  
Plumb Group Ltd  
PMCS Ltd  
Raine Ltd  
Raine Pension Services Ltd  
St Anne's Village Ltd  
T.Glyn Williams & Company Ltd  
Thermic (UK) Ltd  
Upper Beeding Developments Limited  
Valentine Park Ltd  
Walter Lawrence Homes Ltd  
Walter Lawrence Ltd  
Whatlings plc  
Whyatt Ltd