

The Board of Directors
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22 October 2001

Dear Sirs

Notice of resignation as auditors

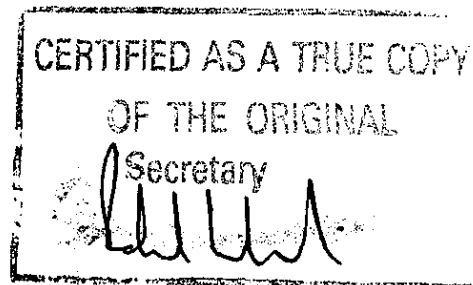
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the companies listed in Appendix A with effect from 22 October 2001.

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 is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

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