

PricewaterhouseCoopers

Temple Court

35 Bull Street

Birmingham B4 6JT

Telephone: +44 (0) 121 265 5000

Facsimile: +44 (0) 121 265 5050

The Directors

Morrison Limited

Morrison House

12 Atholl Crescent

Edinburgh

Lothian

EH3 8HA

Notice of resignation of auditors for:

Redding-Morrison Limited

Company Number: SC211225

17 March 2003

Dear Sirs,

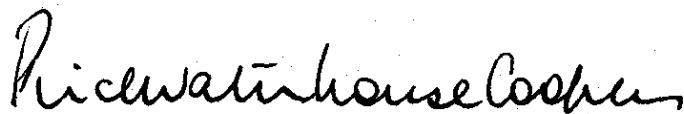
Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

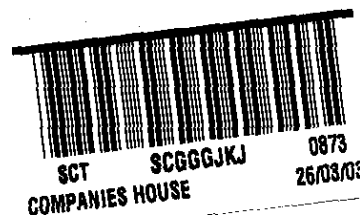
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Morrison Limited and its subsidiary undertakings on the attached list, registered number SC115080 with effect from 26 March 2003.

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 Morrison Limited.

Yours faithfully,



PricewaterhouseCoopers



Appendix 1 – List of subsidiaries

Companies also registered at Morrison House 12 Atholl Crescent Edinburgh EH3 8HA:

Alexander Morrison Limited	SC38867
Alexander Morrison (Builders) Limited	SC45109
Morrison Ventures Limited	SC48891
Morrison Construction Limited	SC55775
AWG Developments Limited	SC67190
AWG Residential Limited	SC82292
Deva Sealand Limited	SC114155
Morrison Asset Development Limited	SC120403
Morrison Plant Limited	SC120404
Morrison Regional Limited	SC120405
Morrison Residential Limited	SC120402
AWG Facilities Services Limited	SC120550
Morrison Developments Finance Limited	SC120551
Morrison International Limited	SC120552
Morrison Lema Homes Limited	SC123637
Morrison Environmental Limited	SC126371
Morrison Property Investments Limited	SC128414
MBO Morrison Limited	SC153187
Rennie's Lock Limited	SC164810
Morrison Land Investments Limited	SC165622
AWG Residential Finance Limited	SC169446
Morrison RSA Limited	SC171829
Richlea Residential Limited	SC172041
Morrison (Oldco) Limited	SC172855
Morrison Projects Limited	SC172843
Morrison Property Development Limited	SC172836
Kielburn Homes Limited	SC173538
Gogola 23 Limited	SC173711
Morrison International Developments Limited	SC173710
Morrison Caspian Limited	SC175681
Benvane Homes Limited	SC175881
Morrison City Link (Oxford Street) Limited	SC176861
Corinth Residential Limited	SC176941
Laurieston Residential Limited	SC177476
Tantallon Residential Limited	SC178146
Morco One Limited	SC178956
Polwarth Homes Limited	SC182651
Caledonia Homes (East) Limited	SC183489
Swallowfield Homes (Melrose) Limited	SC183490
Caspian Hotel Investment Company Limited	SC183587
Morrison Forth (Newhaven) Limited	SC183788
Morrison Outlets Limited	SC183768
Hayford Village Limited	SC183860
Morrison Robertson JV Company Limited	SC183862

Morrison EF (GP) Limited	SC184136
Morrison Residential Properties Limited	SC185150
Knox & Maclean (Developments) Limited	SC185993
Calmont Homes (Scotland) Limited	SC186314
Kelvinhaugh Abbey Limited	SC187285
Morrison Water (Tay) Limited	SC187212
Morrison Properties Limited	SC188124
Kinnear Homes Limited	SC188688
Morrison Developments Limited	SC188554
The Morrison EF Limited Partnership	SC3337
Crowwood Grange Estates Limited	SC191312
Murray House (Burnside) Limited	SC191935
Cala-Morrison Residential Limited	SC191862
Dunaskin Street Limited	SC193132
Hartfield Homes (Pencaitland) Limited	SC193131
Cradlepark Homes Limited	SC194628
Heriot Developments (Causewayside) Limited	SC195405
Heriot Developments (Kingsknowe) Limited	SC195407
Heriot Developments (Warriston) Limited	SC195406
Rosstype Limited	SC195404
Morrison Rail Limited	SC197529
Morco 2 Limited	SC197966
Morrison Kilbowie Park Limited	SC197971
Mossy Mill Homes Limited	SC198571
Morrison Group Limited	SC198642
Sterling Mills Trading Limited	SC199013
Hopemangreen Residential Limited	SC199335
Morrison Commercial 151 Limited	SC199841
Morrison City Quay Dundee Limited	SC200509
Heriot Developments (Duddingston) Limited	SC203214
Morrison Property Holdings Limited	SC203662
Morrison Edison Investments 2 Limited	SC203920
Morrison Property Aberdeen Limited	SC205123
Laurieston Homes (Howwood) Limited	SC205552
Laurieston Homes (Stonelaw) Limited	SC205551
Sanda Street Limited	SC205709
Kingseat Development Company Limited	SC205754
Anniesland Development Company Limited	SC206226
Morrison Asset Management Limited	SC207083
Morrison Facilities Management Limited	SC207089
Morrison Gallagher Limited	SC207088
Morrison MGT Limited	SC207085
Morrison Support Services Limited	SC207084
Morrison Utility Services Limited	SC207087
Morrison Restoration Limited	SC207217
Morrison Developments Property Finance Limited	SC207320
Maintenance and Property Care Limited	SC208636

Castle Chambers Limited	SC210680
Heriot Developments (Holyrood) Limited	SC211102
Redding-Morrison Limited	SC211225
Connection West Limited	SC211173
Calmont Homes (Southside) Limited	SC211616
Lymburn (Abbey) Limited	SC211617
Purdon (Abbey) Limited	SC211615
Miller Street Limited	SC212692
Lochend Homes (Dunbar) Limited	SC212804
Alpha Schools (West Lothian) Holdings Limited	SC212847
Alpha Schools (West Lothian) Limited	SC212848
Calmont Homes (Pollockshaws) Limited	SC213484
Jordanvale Limited	SC214514
North Logie Homes Limited	SC215950
Morrison Glosa Limited	SC216017
Hartfield Homes (Easter Inch) Limited	SC216169
Southglen Developments (Bathgate) Limited	SC217255
Morningside Homes (Leith) Limited	SC217538
Morrison Water (Moray) Limited	SC218050
AWG Project Investments Limited	SC218927
Morco (3) Limited	SC218929
Morco (4) Limited	SC218930
Morco (5) Limited	SC218931
Morco (6) Limited	SC218932
Morco (7) Limited	SC218933
Morrison Education West Lothian Limited	SC218928
Gemcross Homes (Easthouses) Limited	SC219320
Abbey Morrison (McPhater Street) Limited	SC220087
MacFarlane Homes (Bonnybridge) Limited	SC220995
Morrison Residential Properties Holdings Limited	SC222096
Gemcross Homes (Cocklaw) Limited	SC222158
MCA Homes (Dunipace) Limited	SC222172
Heriot (St Clair) Limited	SC222724
J.G.B (Dreghorn) Limited	SC223152
Choice Residential Assets Limited	SC223871
Jordanvale (Belmont) Limited	SC224013
West Stewart Street (Holdings) Limited	SC224741
Morrison Homes (Dundas Home Farm) Limited	SC225541
Braehead Developments Limited	SC225610
Strathallan (Maxwell Street) Limited	SC226158
Anderson Homes (Churchill) Limited	SC226199
Southglen Developments (Iona) Limited	SC226198
AWG PFI Limited	SC226342
Southglen Developments (Valleyfield Street) Limited	SC227599
MacFarlane Homes (Kilrenny) Limited	SC227935
Glencarse Home Farm Limited	SC228115
Anderson Homes (Davidson's Main) Limited	SC228476