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PRICEWATERHOUSECOOPERS 

The Directors
Galliford Brick Factors Limited
Wolvey
Hinckley
Leicestershire
LE10 3JH

PricewaterhouseCoopers

Temple Court
35 Bull Street
Birmingham B4 6JT
Telephone +44 (0) 121 265 5000
Facsimile +44 (0) 121 265 5050
Direct phone 0121-265-5128
Direct fax 0121-265-5100

7 May 1999

Dear Sirs,

In accordance with section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to the company with immediate effect.

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 6NN. 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.

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7 May 1999

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully



PricewaterhouseCoopers