

PricewaterhouseCoopers
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The Directors
Alfred McAlpine PLC
Kinnaird House
1 Pall Mall East
London
SW1Y 5AZ

11 March 2003

Dear Sirs,

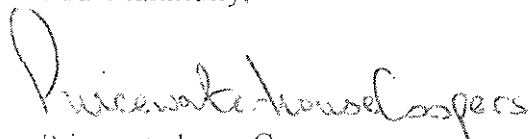
Notice of resignation as auditors

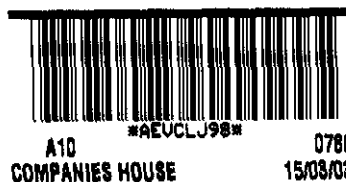
Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Alfred McAlpine PLC, registered number 1367044, with effect from 11 March 2003, and of the subsidiaries listed in the appendix to this letter.

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 Alfred McAlpine PLC or the subsidiaries listed in the appendix to this letter.

Yours faithfully,


PricewaterhouseCoopers



Appendix

Subsidiaries covered by this letter

<i>Company</i>	<i>Registered No</i>
<i>Alfred McAlpine Contruction Limited</i>	<i>247624</i>
<i>Alfred McAlpine Horton Debvelopments (Norton) Limited</i>	<i>4172043</i>
<i>Alfred McAlpine Project Investments Limited</i>	<i>1417540</i>
<i>Encore Environmental Aggregates Limited</i>	<i>3294147</i>