

PRICEWATERHOUSECOOPERS

PricewaterhouseCoopers
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LLP6

The Directors
 Shanks Group plc
 Astor House
 Station Road
 Bourne End
 Bucks SL8 5YP

30 January 2003

Dear Sirs,

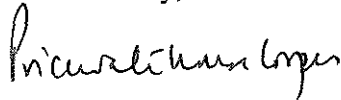
Notice of resignation as auditors

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 Shanks Group plc, registered number 77438, and its subsidiaries attached in appendix 1 with effect from 30 January 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 Shanks Group plc and its subsidiaries attached in appendix 1.

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 Financial Services Authority for investment business activities.

Atlas Clensol Limited	220112
Bio-Logic Remediation Limited	SC180500
Caird Environmental Limited	2206141
Caird Group Limited	SC010344
Caird Industrial Services Limited	2313350
Caird Properties Limited	2181617
Hirt Combustion Engineers Limited	1560895
Lothian PLC	2470362
Safewaste Limited	2485860
Shanks & McEwan (Environmental Services) Limited	04391804
Shanks & McEwan (Overseas Holdings) Limited	2563748
Shanks & McEwan (Waste Services) Limited	2563475
Shanks Argyll & Bute Limited	SC211187
Shanks Argyll & Bute Holdings Limited	SC219887
Shanks Chemical Services (Scotland) Limited	SC009392
Shanks Chemical Services Limited	934787
Shanks Holdings Limited	3886399
Shanks Midlands Limited	SC43286
Shanks Northern Limited	SC98678
Shanks Waste Services Limited	988844
Tawse Ellon (Haulage) Limited	SC69253