

HANSON PLC
Form 6-K
May 27, 2005

FORM 6-K

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Pursuant to Rule 13a - 16 or 15d - 16 of
The Securities and Exchange Act of 1934

For the Month of May, 2005

HANSON PLC

(Translation of registrant's name into English)

1 Grosvenor Place, London, SW1X 7JH, England

(Address of principal executive office)

[Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40F.]

Form 20-F Form 40-F

[Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.]

Yes No

May 9, 2005
Mr H R Schwall
Assistant Director
United States Securities and Exchange Commission
Divisions of Corporation Finance
450 Fifth Street, N.W.
Washington, D.C. 20549-0405

Finance Department

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Ref: JCN\cmt\w:423\Han05

Dear Mr Schwall

Hanson plc
20-F for the fiscal year ended December 31, 2004
File no. 333-109672

In response to your letter of April 5, 2005 (and our subsequent correspondence and telephone conversation), we would advise you that Hanson PLC provides financial information analysed by its operational segments in its Annual Report and Form 20F. These operational segments are based on its seven divisions: Hanson North America Aggregates; Hanson North America Building Products; Hanson UK Aggregates; UK Building Products; Hanson Australia; Hanson Asia Pacific; and Hanson Continental Europe. This is consistent with the way that Hanson manages its businesses and we have concluded that this meets United Kingdom and United States disclosure requirements for segmental reporting.

We would propose that, with respect to proven and probable aggregates reserves;

- a) we identify reserves by reference to the relevant operational segments set out in our Annual Report and Form 20-F for fiscal 2004, i.e. Hanson North America Aggregates; Hanson UK Aggregates; Hanson Australia; Hanson Asia Pacific and Hanson Continental Europe;
- b) we split such aggregates reserves in each of these operating segments into crushed rock on the one hand and sand and gravel on the other. We do not for the purposes of management information internally distinguish between limestone and granite reserves, but generally refer to crushed rock reserves;
- c) we identify the percentage of such aggregates reserves in each operating segment which are located on owned or leased property;
- d) we provide a map for each operating segment and identify the individual aggregates operations in that operating segment; and
- e) we provide an estimate of the average expected life of such aggregates reserves in each operating segment based on the production figures for these operating segments for the year in which the Annual Report and Form 20-F is to be prepared;

and with respect to proven and probable clay reserves;

- a) we identify such clay reserves by reference to the two operating segments that are applicable, i.e. Hanson North America Building Products and Hanson UK Building Products;
- b) we identify the percentage of such clay reserves in each of these two operating segments which are located on owned or leased property;
- c) we provide a map identifying the brick factories and clay reserves in each of the two operating segments; and
- d) we provide an estimate of the average expected life of the clay reserves in each of these two operating segments based on the brick

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production figures for the year in which the Annual Report and Form 20-F is to be prepared.

We believe that the above disclosures, with appropriate caveats, should provide investors with adequate information about the group's mineral reserves, recognising that the group has almost 420 crushed rock and sand and gravel quarries throughout the world and more than 40 brick plants in the two operating segments that are relevant, and that none of the individual operations represented more than 3% of the group's overall annual aggregates production, or more than 8% of the group's overall annual brick production respectively, based on production figures for fiscal 2004. I trust that the above proposed disclosure addresses your comments in your letter and look forward to receiving your confirmation.

Yours sincerely

J C Nicholls
FINANCE DIRECTOR

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorised.

HANSON PLC

By: /s/ Graham Dransfield

Graham Dransfield
Legal Director

Date: May 27, 2005