

The Depository Trust Company

IMPORTANT

B#: 3067-08

DATE: March 11, 2008

TO: All Participants

CATEGORY: Dividends

FROM: International Services

ATTENTION: Operations, Reorg & Dividend Managers, Partners & Cashiers

SUBJECT: TaxRelief - Country: Ireland
CRH PLC CUSIP: 12626K203
Record Date: 03/14/08 Payable Date: 05/22/08
EDS Cut-Off Date: 03/20/08

DTC has been notified that **CRH PLC** shares will pay a cash dividend to holders of record March 14, 2008 (the "Record Date") payable on May 22, 2008 (the "Payment Date"). Please see the following information for more details.

Questions regarding EDS may be directed to Rafael Neves of DTC's International Services at (813) 470-1255 or Israel Villoda (212) 855-4524.

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To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.



THE BANK OF NEW YORK MELLON

CRH PLC
CUSIP: 12626K203
ADR RD: 03/14/08
ADR PD: 05/22/08

Participants can elect to receive a distribution with 0% (tax-exempt rate) tax withheld on behalf of American Depositary Receipt (“ADR”) beneficial owners with a U.S. address. All others will be subject to a DWT of 20% (unfavorable rate) tax.

Participants can use the DTC’s Elective Dividend System (EDS) function over the Participant Terminal System (PTS) to certify that all or a portion of their positions entitled to the applicable tax rate.

NOTE: THE EDS WINDOW WILL BE OPENED ON MARCH 17, 2008 AND WILL CLOSE ON MARCH 20, 2008.

By certifying the exempt rate, the participant is certifying that the criteria listed below have been met:

EXEMPT 0%

The direct beneficial owner of the shares to be paid at the exempt rate has a U.S. address on the participant’s books and records. (For these beneficial owners, supporting documentation for EDS certification of the exempt rate consists of the books and records of the participant, showing a U.S. address for the direct beneficial owner, and need not be supported by a certificate of U.S. tax residence or by an application for exemption from Irish dividend withholding tax.)

UNFAVORABLE 20%

For purposes of certifying via EDS on this dividend distribution, all shares that do not meet the criteria for the exempt rate noted above (ADR holder with U.S. address) will be paid at the unfavorable rate of 20%.

The entity types below are *not eligible* for relief at-source via EDS, though they may claim the excess tax withheld through The Bank of New York Mellon.

EXEMPTIONS FOR NON-LIABLE PERSONS

Resident Exemptions for Excluded Persons – Ireland’s tax legislation provides for an exemption from dividend withholding tax for relevant distributions made to a resident of Ireland who is beneficially entitled to the distributions and is within one of the following categories: an Irish resident company, a pension scheme, a qualifying employee share ownership trust, a collective investment undertaking, or a charity.

Qualifying Non-Resident Persons – Ireland’s tax legislation provides for an exemption from dividend withholding tax for relevant distributions made to a qualifying non-resident person who is beneficially entitled to the distributions and is within one of the following categories:

- Persons (other than companies) who are neither residents nor ordinarily residents in Ireland and who are residents for tax purposes in a treaty country or in an EU Member State other than Ireland.
- Non-resident companies that are not controlled by Irish residents, and are resident for tax purposes in a country with which Ireland has a double taxation treaty or in an EU Member State other than Ireland.
- Non-resident companies, which are wholly owned by two or more companies, each of whose principal class of shares is substantially and regularly traded on one or more recognized stock exchanges in countries with which Ireland has a double taxation treaty or in an EU Member State other than Ireland.

A dividend withholding tax (“DWT”) of 20% applies to dividends paid by Republic of Ireland companies from April 6, 1999, however, in the case of ADS holders such dividends may be paid at gross, (i.e. without deduction of DWT) where the underlying ADS holder’s address is:

- a) A United States address on the register of ADS maintained by a United States Depository Bank. The Bank of New York Mellon acts as “Depository Bank” (and acts as “Qualified Intermediary” as defined in Irish legislation*).
- b) A United States address on the records of a specified intermediary, located in the United States, of the Depository Bank, through which the dividend is paid. (DTC acts as “Specified Intermediary” as defined in Irish legislation*).

To ensure that underlying ADS holders with U.S. addresses receive their **CRH PLC** dividends gross please notify DTC, via EDS, no later than **March 20, 2008**, as to the declaration of the ADS amount representing Exempt and Liable ADR holders of record date **March 14, 2008**.

(Individual residents of Ireland may not benefit from the favorable rate program.)

Please note: The simplified tax relief is subject to a depository service charge of \$0.0035 per ADR share claimed at the favorable withholding rate.

For information about filing reclaims for non-U.S. entities or for information concerning filing a tax reclaim after the EDS certification deadline, as well as receiving the appropriate tax forms, please contact:

Bank of New York Mellon c/o Globe Tax Services
90 Broad Street – 16th Floor
New York, NY 10004
Attn: Becky Zhang
Telephone: 1-800-915-3536

For DTC participants who filed incorrectly via the DTC EDS process and wish to amend their filing, please call The Bank of New York Mellon / Globe Tax Services at 800-915-3536. Late filings are subject to a service charge of \$0.005 per ADR.

NOTE: THE DEADLINE FOR CERTIFYING OVER EDS IS MARCH 20, 2008.

If Participants do not certify through EDS for the favorable rates, they will receive the dividend with 20% withheld.

Please note: Claimants will not benefit from the accelerated tax refund procedure if they file after the deadline of **March 20, 2008**, but may submit claims to The Bank of New York Mellon / GlobeTax, who is available to assist in claiming refunds from the Ireland Revenue Office under the traditional long form process until **December 1, 2012**, or to the Ireland Revenue Office. Be advised that it is generally more advantageous to file a claim earlier, specifically under the accelerated tax refund procedure, as refunds claimed through the traditional long form procedure customarily experience extensive costs and delays before being obtained.