

Price Waterhouse



1535477

10 August 1998

To The Directors of:

Biwater Treatment Limited
Biwater OTV Plc
Gregge Street
Heywood
Lancashire
OL10 2DX

Dear Sirs

Following the merger in the UK of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm PricewaterhouseCoopers 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 the above companies with effect from 14 August 1998.

Yours faithfully

Price Waterhouse

Price Waterhouse

RZP/ST/SR

