

Deloitte & Touche



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The Secretary
Dalkia plc
Buchanan House
24-30 Holborn
London
EC1N 2LX

Our ref: CMR/KAV

25 November 1999

Dear Sir

This letter is formal notice of our resignation as auditors of Dalkia plc and its subsidiaries as listed in Appendix 1 of this letter with effect from 1 December 1999.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Deloitte & Touche



**Deloitte Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley,
Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes,
Newcastle upon Tyne, Nottingham, St Albans and Southampton.

Principal place of business at which a list of partners' names is available:
Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on
investment business.



Appendix 1

Dalkia plc —
Dalkia Utilities Services plc
AHS Emstar Holdings Limited
Power Engineering Limited
Boiler Suppliers and Hire Limited
Dalkia Energy Management Limited
Dalkia Technical Services Limited
AHS Limited
Associated Electricity Supplies Limited
Energy Supply Contracts Limited
UK Electric Power Limited
Associated Energy Projects Plc
Associated Environmental Projects (Hampshire) Limited
Cardiff Waste Management Limited
Associated Linc Services Limited
Linc Service UK Limited
G&O Building Services Limited
Parkersell Limited
Parkersell Forecourt Services Limited
Parkersell Highway Lighting Services Limited
Parkersell (Lighting and Electrical Services) Limited
Power and Data Installations Limited
Symonds Group Limited
Symonds Limited
Symonds Facilities Management Plc
Charter Services Limited
Symond Travers Morgan Limited
Symonds International Limited
Test Cell Limited
Symonds Woolf Limited
Design & Manage Europe Limited
Woolf Construction Management Limited — 1779244
Woolf International Leisure Limited
Woolf Limited
Woolf Project Management Limited
EnviroEnergy Limited