



(REG No.- 2049449)

SAUR Water Services plc
22-30 Sturt Road
Frimley Green
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Surrey
GU16 6HZ

Our ref DZH / FRL

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For the attention of the Board of Directors
c/c:
Freshfields
65 Fleet Street
London
EC4Y 1HS

29 September 2003

Dear Sirs

Resignation as auditors

We hereby resign as auditors of SAUR Water Services plc with effect from 29 September 2003.

Appended to this letter is a statement of circumstances on our resignation.

A copy of this statement will be forwarded to the Registrar of Companies.

Yours faithfully

Mazars

Mazars



29 September 2003

Statement to the directors of SAUR Water Services plc on ceasing to hold office as auditors

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation to hold office that we consider should be brought to the attention of the company's members or creditors.

Mazars

Mazars
Registered Auditors
London
29 September 2003