

RSM Robson Rhodes

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30 July 2003

The Company Secretary
Associated Electricity Supplies Limited
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Our Ref: TWL/ICAN/ag

Tom Ian
Lawton Northern

Dear Sir

ASSOCIATED ELECTRICITY SUPPLIES LIMITED

We are writing in accordance with the requirements of section 392 of the Companies Act 1985 to give you *formal notice of our resignation as auditors of Associated Electricity Supplies Limited with effect from 5 October 2001*. This notification has been issued as a result of the original being lost.

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

Yours faithfully

RSM Robson Rhodes LLP

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