

PricewaterhouseCoopers
9 Greyfriars Road
Reading RG1 1JG
Telephone +44 (0) 118 959 7111
Facsimile +44 (0) 118 960 7700

The Directors
Thames Water Products Limited
Clearwater Court
Vastern Road
Reading
Berkshire
RG1 8DB

26 February 2003

Our ref: SPR/APH/novres

Dear Sirs,

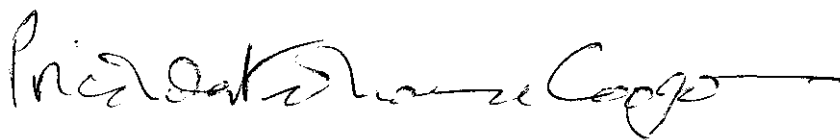
Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 Thames Water Products Limited, registered number 2249185, with effect from the date of this letter.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Thames Water Products Limited.

Yours faithfully,



PricewaterhouseCoopers

