

ARTHUR ANDERSEN

26 October 1999

2264251

Magnox Electric Plc
Risley
Warrington
Cheshire
WA3 6AS

Abbots House
Abbey Street
Reading RG1 3BD
0118 950 8141 Telephone
0118 950 8101 Facsimile
Direct line 0118 952 3395

Our ref LEANG778

Your ref

For the attention of Colin Reid

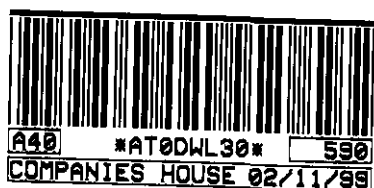
Dear Sirs

As requested, we hereby submit our resignation as auditors of Magnox Electric Plc with immediate effect.

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

Yours faithfully

Arthur Andersen



Offices in: London Birmingham Bristol
Cambridge Crowdon Edinburgh Glasgow
Leeds Manchester Newcastle Nottingham
Reading St Albans St Helier
j:\audit\00\m\magnox\ekb\gc\colin reid - magnox.doc\JG

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

A list of partners is available at 1 Smeeth Street
London WC2R 2PS (principal place of business)