

BINDER HAMLYN

2 April 1997

The Board of Directors
Southern Electric Power Generation
(Operations) Limited
Southern Electric House
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Berkshire
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Andersen Worldwide

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Our ref AJLD/CB/sem

For the attention of R Earwicker Esq

02310871

Dear Sirs

Resignation as auditors

This letter is formal notice of our resignation as auditors of Southern Electric Power Generation (Operations) Limited with effect from today's date.

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

Binder Hamlyn

