

ARTHUR ANDERSEN

2310571

6661 AON ZO

1 November 1999

Company Secretary
Scottish & Southern Energy plc
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Our ref le018lljf

For the attention of Hazel Walker

Dear Madam

Southern Electric plc and subsidiaries

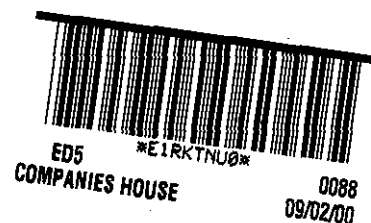
As requested, we hereby submit our resignation as auditors of Southern Electric plc and subsidiaries as listed in the attached appendix with immediate effect.

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

A. Andersen

Arthur Andersen



ARTHUR ANDERSEN

Appendix 1

- Southern Electric Power Generation Limited *
- ~~Southern Electric Power Generation (Operations) Limited~~
- ~~Southern Electric Contracting Limited~~
- Thermal Transfer (Holdings) Limited
- Thermal Transfer (Scotland) Limited
- Thermal Transfer (Northern) Limited
- Thermal Transfer (Southern) Limited
- M P Burke plc
- ~~Southern Electric Gas Limited~~
- ~~Southern Electric Pipelines Limited~~
- Westacott Limited
- Sabre Power Limited
- Southern Electric Insurance Limited