



KPMG Audit Plc

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The Directors
United Utilities Electricity PLC
Dawson House
Great Sankey
Warrington
WA5 3LW

Our ref ps/ag

12 May 2003

Dear Sirs

Notice of resignation – United Utilities Electricity PLC – Company Number 2366949

We hereby give notice of our resignation as auditors of the company with effect from 12 May 2003.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG Audit Plc

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KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG International,
a Swiss non operating association

Registered in England No 3110745
Registered office
8 Salisbury Square
London EC4Y 8BB