

Price Waterhouse



26 January 1996

The Directors
NORWEB plc
Talbot Road
Manchester
M16 0HR

2373209

Dear Sirs

We give notice that we are resigning as auditors of NORWEB plc and its subsidiary undertakings listed on the attachment to this letter with effect from 26 January 1996.

There are no circumstances connected with our resignations which we consider should be brought to the notice of the shareholders or creditors of NORWEB plc and its subsidiary undertakings listed on the attachment to this letter.

Yours faithfully

Price Waterhouse

