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Private and Confidential

The Directors
Severn Trent Overseas Holdings Limited
2297 Coventry Road
Birmingham
B26 3PU

31 January 2006

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Severn Trent Overseas Holdings Limited, registered number 2455508 with effect from 31 January 2006.

Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Severn Trent Overseas Holdings Limited.

Yours faithfully



PricewaterhouseCoopers LLP

