

PricewaterhouseCoopers
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The Directors
Midlands Power (TPL) Limited
Whittington Hall
Whittington
Worcester
WR5 2RB

19 December 2001

Our ref: MG/SMK/mnh/MEB/plc/Ldirectors

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 Midlands Power (TPL) Limited, registered number 2579333 with effect from 7 November 2001.

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 Midlands Power (TPL) Limited.

Yours faithfully



PricewaterhouseCoopers



PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6NN. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6NN. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.