

PricewaterhouseCoopers
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The Directors
Innogy Holdings plc
Windmill Hill Business Park
Whitehall Way
Swindon
SN5 6PB

21 March 2003

Our ref: RH/KJnovres

Dear Sirs,

Notice of resignation as auditors

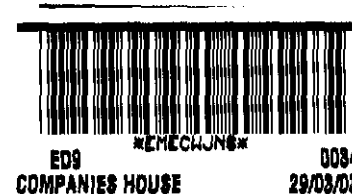
Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the companies listed in Appendix A, with effect from the date of this letter.

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 the companies listed in Appendix A.

Yours faithfully,


PricewaterhouseCoopers



PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. 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 Financial Services Authority for investment business activities.

Appendix A

| Company | Company Number |
|--|----------------|
| Bears Down Wind Farm Limited | 2677534 |
| Bryn Titli Windfarm Limited | 2706980 |
| Celtic Offshore Wind Limited | 02906804 |
| Npower Renewables and Consolidation Services Limited | 02842079 |
| Gallow Rig Wind Farm Limited | SC149102 |
| Innogy Cogen Limited | 2624987 |
| Innogy Cogen Trading Limited | 2745602 |
| Npower Yorkshire Limited | 03937808 |
| Innogy Holdings plc | 3987817 |
| Innogy Market Solutions Limited | 3696615 |
| Innogy plc | 3892782 |
| Regensys Technologies Limited | 3527866 |
| Innogy Trading (Europe) Limited | 04023421 |
| Kirkby Moor Windfarm Limited | 02664623 |
| National Wind Power Generation Limited | 02906800 |
| National Wind Power Limited | 2550622 |
| Novar Windfarm Limited | SC149110 |
| Npower Communications Limited | 3925119 |
| Npower Commercial Gas Limited | 3768856 |
| Npower Direct Limited | 3782443 |
| Npower Energy Sales Limited | 3787887 |
| Npower Financial Services Limited | 3925068 |
| Npower Gas Limited | 2999919 |
| Npower Limited | 3653277 |
| Npower Customer Services Limited | 3938730 |
| Npower Metering Limited | 03696624 |
| NWP Offshore Limited | 2904841 |
| Polwhat Rig Windfarm Limited | SC149113 |
| Scarcroft Investments Limited | 2798178 |
| Taff Ely Windfarm Limited | 2591988 |
| Trydan Gwynt Cyfyngedig Limited | 2666654 |
| Virtutel Limited | 3732775 |
| Windy Standard Limited | SC163810 |
| YE Gas Limited | 2571590 |
| Yorkshire Energy Limited | 02571588 |