

## *Price Waterhouse*



22 July 1998

The Directors

Centrica plc  
GB Gas Holdings Limited  
British Gas Trading Limited  
British Gas Services Limited  
British Gas Energy Centres Limited  
Accord Energy Limited - 2877398  
Cheltenham Renovators Limited  
Petbow Cogeneration Limited  
British Gas Connections Limited  
Hydrocarbon Resources Limited  
Centrica Trustees Limited  
Centrica Quest Limited

Charter Court  
50 Windsor Road  
Slough  
Berkshire  
SL1 2HA

Dear Sirs,

Following the merger in the UK of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm PricewaterhouseCoopers 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 each of the companies to which this letter is addressed with effect from 23 July 1998.

In accordance with Section 394 of the companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

*Price Waterhouse*

Price Waterhouse

