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**Deloitte
& Touche**

For the attention of the Company Secretary

EDF Energy Networks (SPN) plc, (formerly SEEBOARD Power Networks plc)
40 Grosvenor Place,
Victoria,
London,
SW1X 7EN

31 July 2003

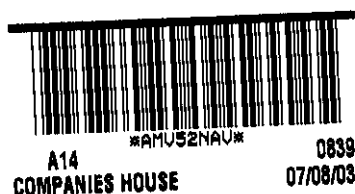
Dear Sir

This letter is formal notice of our resignation as auditors of EDF Energy Networks (SPN) plc, (formerly Seeboard Power Networks plc), (company number 03043097) with effect from 31 July 2003.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully

Deloitte & Touche



**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, Reading, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

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