

WESTERN POWER DISTRIBUTION

Serving the South West and Wales

Legal Services

Avonbank
Feeder Road
Bristol
BS2 0TB

Telephone 0117 933 2257
Fax 0117 933 2091

The Registrar
Companies House
Crown Way
Cardiff CF14 3UZ

For the attention of : Jane Walters

Our ref

Your ref

email

bescott@westernpower.co.uk

Date

08 August 2002

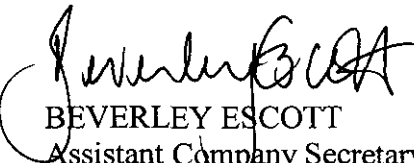
Dear Sir

WPD Investments Limited (3055273)

Please find enclosed formal notification of the resignation of Arthur Andersen as the Company's auditors with effect from 31 July 2002.

I should be grateful if you would acknowledge receipt by stamping the enclosed copy letter and returning it to me in the reply paid envelope provided.

Yours faithfully


BEVERLEY ESCOTT
Assistant Company Secretary



A06 0751
COMPANIES HOUSE 09/08/02

Western Power Distribution (South West) plc

Registered in England and Wales No. 2366894

Registered Office:

Avonbank, Feeder Road, Bristol BS2 0TB



ANDERSEN

The Company Secretary
Western Power Distribution
Avonbank
Feeder Road
Bristol
BS2 0TB

Arthur Andersen

1 The Square
Temple Quay
Bristol BS1 6DG

Tel 0117 927 7436
Fax 0117 927 7507

www.andersen.com

23 July 2002

Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

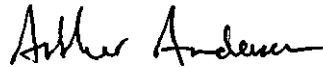
1. Western Power Distribution Limited	(03786092)
2. Western Power Distribution Holdings Limited	(04267536)
3. Western Power Distribution (South Wales) plc	(02366985)
4. Western Power Distribution (South West) plc	(02366894)
5. Western Power Generation Limited	(02207483)
6. Western Power Investments Limited	(02579329)
7. WPD 1957 Limited	(04240852)
8. WPD 1975 Limited	(04348352)
9. WPD Property Developments Limited	(02699380)
10. WPD Property Investments Limited	(02373239)
11. WPD Telecoms Limited	(02998275)
12. SI UK plc	(03073865)
13. SI UK Finance	(03861010)
14. SI UK Investments	(03861059)
15. WPD Holdings UK	(03585938)
16. WPD Investments Holdings Limited	(04066211)
17. WPD Investments Limited	(03055273)
18. Hyder Utilities (Operations) Limited	(03405264)
19. Hyder Industrial Group Limited	(02202625)
20. South Wales TPL Investments Limited	(02579323)
21. Mirant Investments UK Limited	(03743976)
22. Croeso Systems Development Limited	(02624610)
23. WPD Finance Limited	(04081181)
24. WPD Guernsey Limited	(04066386)
25. WPD Helicopter Unit Limited	(02998296)
26. Meter Reading Services Limited	(02578780)
27. Temple Back Developments Limited	(02901217)
28. Weston-Super-Mare Developments Limited	(02901235)
29. Surf Telecoms Limited	(02386327)
30. Mirant Development UK Limited	(02380169)
31. WPD Investment Holdings Limited	(04066211)

23 July 2002

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In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

A handwritten signature in cursive script, appearing to read "Arthur Andersen".