

The Directors  
Sutton Bridge Investors  
Enron House  
40 Grosvenor Place  
London  
SW1X 7EN

Arthur Andersen  
1 Surrey Street  
London  
WC2R 2PS  
Tel 020 7438 3000  
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6th April, 2000

Dear Sirs,

**Termination of Appointment as Auditors**

Please accept this letter as our agreement to resign as auditors of Sutton Bridge Investors (the "Company") with immediate effect.

We hereby confirm that there are no outstanding costs or fees owed to us by you in relation to our position as the Company's auditors.

Pursuant to Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully,

*Arthur Andersen*

Arthur Andersen

