



KPMG Audit Plc

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The Directors
Innogy Market Solutions Limited
Windmill Hill Business Park
Whitehill Way
Swindon
SN5 6PB

Our ref jkl/ig/592

Contact John Luke
020 7311 6461

11 November 2002

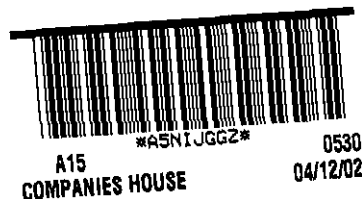
Dear Sirs

**Statement to the directors of Innogy Market Solutions Limited (no. 3696615) on
ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985**

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


KPMG Audit Plc



KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales.
Registered in England
No 3110745

Registered office
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