

■ North Region - Leeds PO Box 61 Cloth Hall Court 14 King Street Leeds LS1 2JN Phone: 0113 298 2200
 Fax: 0113 298 2201
 DX: 26428
 www.ey.com/uk

28 June 2001

The Directors Yorkshire Water Limited Western House Halifax Road Bradford BD6 2SZ

Dear Sirs

Audit appointment for Yorkshire Water Limited ("the Company") 3778498

Set out below is the notice required by section 394 Companies Act 1985 with our ceasing to hold office as the Company's auditor on 28 June 2001.

We confirm that there are no circumstances connected with our ceasing to hold office as the Company's auditor which we consider should be brought to the attention of the Company's members or creditors.

The Company need take no further action in relation to this letter.

Yours faithfully

Ernst & Young

*APFSC29T** 0072
COMPANIES HOUSE 11/07/01

■ The United Kingdom firm of Ernst & Young is a member of Ernst & Young International. It is authorised by The Institute of Chartered Accountants in England and Wales to carry on investment business. A list of partners' names is available for inspection at Becket House, 1 Lambeth Palace Road, London SE1 7EU, the partnership's principal place of business.