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28 June 2001

The Directors
Kelda Group Quest Trustees Limited
Western House
Halifax Road
Bradford
BD6 2SZ

Dear Sirs

Audit appointment for Kelda Group Quest Trustees Limited ("the Company") 3847226

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

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