

KELDA SUBSIDIARIES

Kelda Group Pension Trustees Limited	03309639
Kelda First Investments Limited	03886302
Featurepack Limited	03480237
Yorkshire Water Services Limited	02366682
Yorkshire Water Services Finance plc	04636719
Kelda Water Services Limited	02180706
Grampian Waste Water Services Limited	SC206426
Kelda Water Services (Wales) Limited	05263649
Delta Water Services Limited	04021280
Safe-Move Limited	04868680
Loop Customer Management Limited	03816217
Rockford Debt Collections Limited	03887985
Keyland Developments Limited	02180728
Yorkshire Water First Finance Limited	2180720
Topencounters Limited	03832890
Hamsard 2600 Limited	04543180
Hamsard 2604 Limited	04573712
Hamsard 2605 Limited	04573711
Hamsard 2595 Limited	04543511
Keylandmark Limited	04087948
Keyland Investment Properties Limited	03020398
Centurion Office Park Management Company Limited	05464768
Bell Wood Developments Limited	04415658
Ailsa House	03898881
Kelda Second Investments Limited	03886310
FRE Limited	04337181
Yorkshire Water Projects Limited	03028361
Yorwater Limited	05612103
Kelda Group Quest Trustees Limited	03847226
Kelda Group Share Scheme Trustees Limited	02404390

MONDAY



R0TYFTTJ

RM

15/10/2007

118

COMPANIES HOUSE

Private and confidential

■ Ernst & Young LLP
1 Bridgewater Place
Water Lane
Leeds LS11 5QR

■ Phone 0113 298 2200
Fax 0113 298 2201
www.ey.com/uk

The Directors
Kelda Group plc
Western House
Halifax Road
Bradford
BD6 2SZ

24 September 2007

Reference EMB/SS

Direct Line 0113 298 2323
e-mail ebarber@uk.ey.com

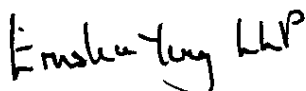
Dear Sirs

Kelda Group plc and its subsidiaries

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of Kelda Group plc and its subsidiaries (refer Appendix 1). This resignation takes effect from the date on which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Ernst & Young LLP



INVESTOR IN PEOPLE

■ The UK member firm Ernst & Young LLP is a limited liability partnership registered in England and Wales, the registered number 06400061 and is a member firm of Ernst & Young Global Limited. A list of members' names is available for inspection at 100 London Place, London SE1 7AF, the firm's principal place of business and registered office.