

3929730

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Private and Confidential

The Directors
Killingholme Holdings Limited
Killingholme Power Station
Chase Hill Road
North Killingholme
DN40 3EH

22 January 2003

Our ref: DIC/ANF/CS

Dear Sirs

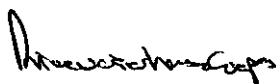
Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors of Killingholme Holdings Limited.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Killingholme Holdings Limited, registered number 3929730 with effect from 30 January 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Killingholme Holdings Limited.

Yours faithfully,



PricewaterhouseCoopers

