



Our ref NJK/SPH please quote our reference

# Saffery Champness

CHARTERED ACCOUNTANTS

Lion House, Red Lion Street  
London WC1R 4GB  
Telephone 020 7841 4000  
Facsimile 020 7841 4100  
DX 287 - Chancery Lane, London  
www.saffery.com

23 October 2006

The Directors  
Dee Valley Water (Holdings) Limited  
Packsaddle  
Wrexham Road  
Rhostyllen  
Wrexham  
LL14 4EH

Dear Sirs

## Dee Valley Water (Holdings) Limited

We hereby resign as auditors of the above company.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors that we consider should be brought to the attention of the members or the creditors of the company.

Yours faithfully

Saffery Champness



S R Collins, J M Hill FCCA\*, W J Fone, G J Holbourn, M E Webster, C A H Nicholson, C J H Adams, P R N Adams, A G D Arnott, M G Lichten, A N Gaskell, R Ludwig\*, M J Harrison, C R C Bowen, S J Garrard, A J Fletcher, N J Kelsay, P J Horsman, R T Elliott, C W D Macey, M J Beattie CTA\*, K T Bartlett, M J Floyd, D C Wragg, J R Shuffrey, J Barnes, L J Sowden, S W Swift, A R Robinson, N F Fernyhough, D T Kakkad, D Hughes, R K Moore ATT\*, M P Johnson, J J Sykes, E Brierley, P F Langdon, D G M Gordon\*, H F Green, P A Hall\*, L G Mosca, C H M Simpson, J J Lane CTA\*, M Di Leto, T P L Adams, C E Cronwall, M A J Holden FCCA\*, E McInroy CTA\*, T M T Gregory, D Lemon, J E A Hellen FCCA\*, S A Mathieson FCCA\*, M E G Burton ACCA\*

\* All partners are Chartered Accountants except where indicated

**Consultants**  
D H Fox, D S Watson

Offices in the British Isles at Bournemouth, Bristol, Edinburgh, Guernsey, Harrogate, High Wycombe, Inverness, London, Manchester, Peterborough

Regulated by the Institute of Chartered Accountants in England and Wales for a range of investment business activities

s/01/06/06



INVESTOR IN PEOPLE

