



CHARTERED ACCOUNTANTS

PCJ/NSA/0427/NSA/1

30 June 2005

The Board of Renewables Northwest Limited
c/o United Utilities
Dawson House
Great Sankey
Warrington
WA5 3LW

Dear Sirs

**RENEWABLES NORTHWEST LIMITED
COMPANY REGISTRATION 4585566**

Further to our recent discussions we resign as auditors of Renewables Northwest Limited

In accordance with section 394(1) Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

CHADWICK

PARTNERS:

RICHARD BURROWS

PAMELA DAWES

MICHAEL HODGES

PETER JONES

JEREMY LOWE

KEVIN SIMMONS

DIRECTORS:

DERMOT GARVEY

DAVID NICHOLLS



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