

The Directors
Fife Energy Limited
Westfield Development Centre
Cardenden
Fife
KY5 0HP

10 November 2005

Dear Sirs

Notice of resignation of auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Fife Energy Limited, registered number 137656 with effect from 10 November 2005.

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 shareholders or creditors of Fife Energy Limited.

Yours faithfully



PricewaterhouseCoopers LLP

