

Price Waterhouse

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

28 July 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of Global Energy Europe Limited and its undernoted subsidiary companies.

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 to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

PRICE WATERHOUSE

Companies

Global Energy Europe Limited
Fife Energy Limited
Fife Limited
Fife Power

