



KPMG Audit Plc

38th Floor
1 Canada Square
Canary Wharf
London E14 5AG
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 20 7311 4077
Telex 8811541 KPMGLO G
DX 38050 Blackfriars
E-mail john.luke@kpmg.co.uk

The Directors
Yorkshire Electricity Group plc
Scarcroft
Leeds
LS14 3HS

Our ref jl/lg/

Contact John Luke
020 7311 6461

18 September 2001

Dear Sirs

Notice of resignation – Yorkshire Electricity Group plc (no. 02366995)

Following the acquisition of the company by Northern Electric plc, we hereby give notice of our resignation as auditors of the company with effect from 18 September 2001.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully


John Luke
Audit Director



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10/10/01



KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales.
Registered in England
No 3110745

Registered office
8 Salisbury Square
London EC4Y 8BB



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The Directors
Yorkshire Electricity Group plc
Scarcroft
Leeds
LS14 3HS

Our ref j1/lg/

Contact John Luke
020 7311 6461

18 September 2001

Dear Sirs

Statement to the directors of Yorkshire Electricity Group plc (no. 02366995) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

In accordance with section 394 of the 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 company's members or creditors.

Yours faithfully



John Luke
Audit Director



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