

PricewaterhouseCoopers
Queen Victoria House
PO Box 88
Guildhall Road
Hull HU1 1HH
Telephone +44 (0) 1482 224111
Facsimile +44 (0) 1482 327479

The Directors
Humber Power Limited
Administration Office
Sth Humber Bank Power Station
South Marsh Road
Stallingborough
North East Lincolnshire
DN41 8BZ

257 1241

31 January 2003

Our ref: DIC/ANF/CS

Dear Sirs

Notice of resignation as auditors

Humber Power Limited – company number 2571241

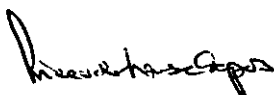
Humberland Limited – company number 2949541

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 the above named companies with effect from 7 February 2003.

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 the shareholders or creditors of each of the above named companies..

Yours faithfully,



PricewaterhouseCoopers



PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Financial Services Authority for investment business activities.