

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

31 January 2003

25 71241

Our ref: DIC/ANF/CS

Dear Sirs

**Notice of resignation as auditors**

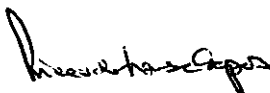
**Humber Power Limited – company number 2571241**  
**Humberland Limited – company number 2949541**

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

