

# RSM Robson Rhodes

18 July 2005

The Board of Directors  
Dalkia Plc  
Elizabeth House  
56 - 60 London Road  
Staines  
Middlesex  
TW18 4BQ

RSM Robson Rhodes LLP  
186 City Road, London EC1V 2NU  
T 020 7251 1644 F 020 7250 0801  
www.rsmi.co.uk

Our Ref: PJ/CGM  
Your Ref:

906936

Dear Sirs

**DALKIA PLC  
DALKIA UTILITIES SERVICES PLC  
DALKIA NORTH AMERICA LIMITED  
STERIENCE LIMITED  
DALKIA ENERGY AND TECHNICAL SERVICES LIMITED  
PARKERSELL LIMITED  
PINNIGER AND PARTNERS LIMITED  
PARKERSELL (LIGHTING AND ELECTRICAL) SERVICES LIMITED  
~~PARKERSELL FORECOURT SERVICES LIMITED~~**

We are writing to give you formal notice of our intention to resign as auditors of Dalkia Plc, Dalkia Utilities Services Plc, Dalkia North America Limited, Sterience Limited, Dalkia Energy and Technical Services Limited, Parkersell Limited, Pinniger and Partners Limited, Parkersell (Lighting and Electrical) Services Limited and Parkersell Forecourt Services Limited with immediate effect.

We confirm that, in our opinion, there are no circumstances connected with our ceasing to hold office that we consider ought to be brought to the attention of the company's members or creditors.

Yours faithfully

*RSM Robson Rhodes LLP*

RSM ROBSON RHODES LLP



RSM Robson Rhodes LLP is a limited liability partnership and is an independent member firm of RSM International, an affiliation of independent accounting and consulting firms.

RSM Robson Rhodes LLP is registered to carry on audit work by the Institute of Chartered Accountants in England & Wales and is regulated and authorised by the Financial Services Authority.

Offices at: Birmingham, Bristol, Cambridge, Dublin, Edinburgh, Hemel Hempstead, Leeds, Manchester. Registered office: 186 City Road, London EC1V 2NU at which a list of members may be inspected.  
Registered in England and Wales No. 0C304188



INVESTOR IN PEOPLE