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ANDERSEN

31 July 2002

The Company Secretary
Avon Energy Partners Holdings
Whittington Hall
Whittington
Worcester
WR5 2RB

Arthur Andersen

180 Strand
London
WC2R 1BL

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Dear Sirs,

As requested, we hereby submit our resignation as auditors of the following companies with immediate effect.

Avon Energy Partners Holdings
Avon Energy Partners plc
Midlands Electricity plc 2366928
Midlands Power International Ltd
Midlands Power UK Ltd
Midlands Power (TPL) Ltd
Midlands Power (HPL) Ltd
Midlands Power (Europe) Ltd
Midlands Generation (Overseas) Ltd
Midlands Power (Uch) Ltd
Midlands Power Services Ltd
Aquila Power Investments Limited
Midlands Energy Ltd
Midlands Sales Ltd
Sisyphus Quebec Ltd
Energy Services (UK) Ltd
MEB Leasing (December) Ltd
MEB Leasing (March) Ltd
MEB Leasing (September) Ltd
Geographical Mapping Services Ltd
Aquila Network Services Limited
Aquila Networks plc
MEB Limited
Midlands Electricity (Share Scheme Trustees) Ltd
Midlands Electricity Group plc



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COMPANIES HOUSE

REMILDIX

0302
03/08/02

Offices in: London Birmingham
Bristol Cambridge Edinburgh
Glasgow Leeds Manchester
Newcastle Reading St Helier

A list of partners is available at
180 Strand
London WC2R 1BL
(principal place of business)

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 sincerely,

Arthur Andersen

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