

*Price Waterhouse*



2924312

28 September 1998

PRIVATE AND CONFIDENTIAL

The Directors  
Bournemouth & West Hampshire Water plc  
George Jessel House  
Francis Avenue  
Bournemouth  
DORSET  
BH11 8NB

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers 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 Bournemouth & West Hampshire Water Plc with immediate effect.

Yours faithfully

Price Waterhouse



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Francis Avenue  
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DORSET  
BH11 8NB

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company with we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Price Waterhouse