

PricewaterhouseCoopers
9 Greyfriars Road
Reading RG1 1JG
Telephone +44 (0) 118 959 7111
Facsimile +44 (0) 118 960 7700

The Directors
Innogy Holdings plc
Windmill Hill Business Park
Whitehall Way
Swindon
SN5 6PB

21 March 2003

Our ref: RH/KJnovres

Dear Sirs,

Notice of resignation as auditors

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 companies listed in Appendix A, with effect from the date of this letter.

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 the companies listed in Appendix A.

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.

Appendix A

Company	Company Number
Bears Down Wind Farm Limited	2677534
Bryn Titli Windfarm Limited	2706980
Celtic Offshore Wind Limited	02906804
Npower Renewables and Consolidation Services Limited	02842079
Gallow Rig Wind Farm Limited	SC149102
Innogy Cogen Limited	2624987
Innogy Cogen Trading Limited	2745602
Npower Yorkshire Limited	03937808
Innogy Holdings plc	3987817
Innogy Market Solutions Limited	3696615
Innogy plc	3892782
Regensys Technologies Limited	3527866
Innogy Trading (Europe) Limited	04023421
Kirkby Moor Windfarm Limited	02664623
National Wind Power Generation Limited	02906800
National Wind Power Limited	2550622
Novar Windfarm Limited	SC149110
Npower Communications Limited	3925119
Npower Commercial Gas Limited	3768856
Npower Direct Limited	3782443
Npower Energy Sales Limited	3787887
Npower Financial Services Limited	3925068
Npower Gas Limited	2999919
Npower Limited	3653277
Npower Customer Services Limited	3938730
Npower Metering Limited	03696624
NWP Offshore Limited	2904841
Polwhat Rig Windfarm Limited	SC149113
Scarcroft Investments Limited	2798178
Taff Ely Windfarm Limited	2591988
Trydan Gwynt Cyfyngedig Limited	2666654
Virtutel Limited	3732775
Windy Standard Limited	SC163810
YE Gas Limited	2571590
Yorkshire Energy Limited	02571588