

4220252

The Directors
Western Power Distribution Limited
Avonbank
Feeder Road
Bristol
BS2 0TB

8 November 2006

Our ref: ADM/GDH/GB

Dear Sirs,


Notice of resignation as auditors

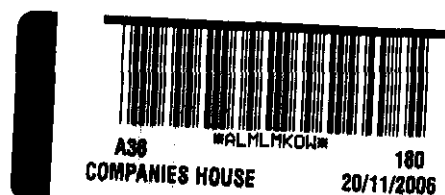
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the following Western Power Distribution companies as listed with their registered numbers in appendix A, with effect from 8 November 2006.

Statutory notice under Section 394

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 these companies listed in appendix A.

Yours faithfully,


PricewaterhouseCoopers LLP
Chartered Accountants and Registered Auditors
Cardiff



Appendix A

List of Western Power Distribution companies to which this letter relates:

Company	Number
Western Power Distribution (South West) plc	2366894
Western Power Distribution (South Wales) plc	2366985
WPD Finance Limited	4081181
WPD 1957 Limited	4240852
Western Power Distribution Investments Limited	2202625
WP Generation Limited	4605111
Avonbank Investments Limited	4605120
WPD Investments Limited	3055273
Western Power Generation Limited	2207483
WPD Property Developments Limited	2699380
Kelston Properties Limited	4574170
Kelston Properties 2 Limited	5540505
SIUK Finance	3861010
SIUK Investments	3861059
WPD Property Investments Limited	2373239
South Western Helicopters Limited	2439215
Meter Reading Services Limited	2578780
Surf Telecoms Limited	2386327
WPD Property Limited	4081168
Revenue Protection Services Limited	5409455
WPD Investment Holdings Limited	4066211
Hyder Utilities (Holdings) Limited	3405267
WPD Trademarks Limited	5667666