

457 3558

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The Directors
Centrica Plc
Millstream
Maidenhead Road
Windsor
Berks
SL4 5GD

31st March 2003

Dear Sirs

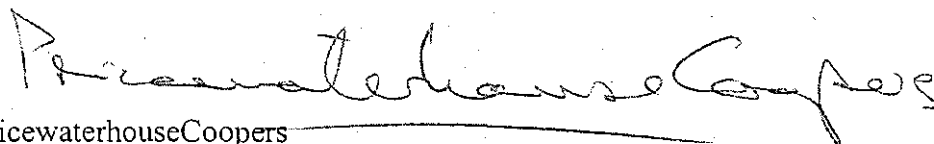
Notice of resignation as auditors

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 subsidiaries of Centrica plc (see Appendix) with effect from 31 March 2003.

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 subsidiaries of Centrica plc.

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

Name	Registration No.
AA CORPORATION LIMITED	3797747
AA ROAD SERVICES LIMITED	4447909
AA THE DRIVING SCHOOL AGENCY LIMITED	2733119
ACCORD ENERGY LIMITED	2877398
AUTOMOBILE ASSOCIATION DEVELOPMENTS LIMITED	1878835
AUTOMOBILE ASSOCIATION HOLDINGS LIMITED	3237629
AUTOMOBILE ASSOCIATION INSURANCE SERVICES HOLDINGS LIMITED	2413321
AUTOMOBILE ASSOCIATION INSURANCE SERVICES LIMITED	2414212
AUTOMOBILE ASSOCIATION PROTECTION AND INVESTMENT PLANNING LIMITED	2023217
BRITISH GAS CONNECTIONS LIMITED	3234745
BRITISH GAS DIRECT EMPLOYMENT LIMITED	4187128
BRITISH GAS SERVICES LIMITED	3141243
BRITISH GAS TRADING LIMITED	3078711
CENTRICA ALPHA FINANCE LIMITED	4577601
CENTRICA AMERICA LIMITED	4118195
CENTRICA BUSINESS SERVICES LIMITED	4536174
CENTRICA CANADA LIMITED	3742245
CENTRICA CREDIT LIMITED	4338671
CENTRICA FINANCE (CANADA) LIMITED	4055254
CENTRICA FINANCE (US) LIMITED	4140765
CENTRICA KL LIMITED	4262243
CENTRICA OFFSHORE UK LIMITED	4248952
CENTRICA ONSHORE PROCESSING UK LIMITED	4037670
CENTRICA OVERSEAS HOLDINGS LIMITED	3922153
CENTRICA PB LIMITED	4262250
CENTRICA PERSONAL FINANCE LIMITED	1772586
CENTRICA QUEST LIMITED	3271974
CENTRICA RESOURCES (ARMADA) LIMITED	4181384
CENTRICA RESOURCES LIMITED	2855151
CENTRICA STORAGE HOLDINGS LIMITED	4573558
CENTRICA STORAGE LIMITED	3294124
CENTRICA TELECOMMUNICATIONS LIMITED	4226697
CENTRICA TRUSTEES LIMITED	3254824
CENTRICA US HOLDINGS INC.	121800
CHELTENHAM RENOVATORS LIMITED	1760407
ELECTRICITY DIRECT (UK) LIMITED	3174056
GB GAS HOLDINGS LIMITED	3186121
GOLDBRAND DEVELOPMENT LIMITED	3093542
GOLDFISH FINANCIAL SERVICES LIMITED	3226387
GOLDFISH GUIDE LIMITED	3473736
GOLDFISH GUIDES ON-LINE LIMITED	3912356
HUMBER POWER LIMITED	2571241
HUMBERLAND LIMITED	2949541
HYDROCARBON RESOURCES LIMITED	3115179
MOERAKI CORPORATION PLC	3486767
PETBOW CO-GENERATION LIMITED	2700990
REGIONAL POWER GENERATORS LIMITED	2352390
REPAIR AND CARE LIMITED	3667800
SF (UK) LIMITED	3704978
THE AUTOMOBILE ASSOCIATION LIMITED	73356
TROLHURST LIMITED	1571833