

*Price Waterhouse*



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6 August 1998

PRIVATE AND CONFIDENTIAL

For the attention of R Armour Esq

The Directors  
British Energy PLC  
10 Lochside Place  
EDINBURGH  
EH12 9DF

Dear Sirs

**BRITISH ENERGY PLC  
SCOTTISH NUCLEAR LIMITED  
NUCLEAR ELECTRIC LIMITED**

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 the above companies with immediate effect.

Yours faithfully

*Price Waterhouse*

PRICE WATERHOUSE

NW/KDR/MM

*Ch*

