

# ARTHUR ANDERSEN

6661 AON 70

1 November 1999

Company Secretary  
Scottish & Southern Energy plc  
10 Dunkeld Road  
Perth  
PH1 5WA

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Our ref le018lljf

For the attention of Hazel Walker

Dear Madam

Southern Electric plc and subsidiaries

1689416

As requested, we hereby submit our resignation as auditors of Southern Electric plc and subsidiaries as listed in the attached appendix with immediate effect.

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

Yours faithfully

*A. Andersen*  
Arthur Andersen



# ARTHUR ANDERSEN

## Appendix 1

- Southern Electric Power Generation Limited
  - Southern Electric Power Generation (Operations) Limited
  - Southern Electric Contracting Limited
  - Thermal Transfer (Holdings) Limited
  - Thermal Transfer (Scotland) Limited
  - Thermal Transfer (Northern) Limited
  - Thermal Transfer (Southern) Limited
  - M P Burke plc
  - Southern Electric Gas Limited
  - Southern Electric Pipelines Limited
  - Westacott Limited
  - Sabre Power Limited
  - Southern Electric Insurance Limited
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