



**ANDERSEN**

2264638

30 July 2002

The Company Secretary  
Ondeo Services UK plc  
Abbey Road  
Pity Me  
Durham  
DH1 5FJ

Arthur Andersen

Pearl Assurance House  
7 New Bridge Street  
Newcastle upon Tyne NE1 8BQ

Tel 0191 232 3400  
Fax 0191 232 0364

www.andersen.com

Dear Sirs

We herby submit our resignation as auditors of the following companies with effect from 31 July 2002:

Ondeo Services UK plc  
Lyonnaise Europe plc  
Northumbrian Partnership  
Northumbrian Water Limited  
Northumbrian Water Finance plc  
Essex and Suffolk Water plc  
Suffolk Water Limited  
Lyonnaise UK Water Services Limited  
Entec (UK) Limited  
Entec Europe Limited  
ULG Northumbrian Limited  
Fastflow Pipelines Services Limited  
Analytical & Environmental Services Limited  
Imass Limited  
Northumbrian Lyonnaise Technology & Research Centre Limited  
Coquetdale Property Investment Limited  
Rennovex Technology Limited  
Ondeo Industrial Solutions Limited  
ST Mary's Court Leasing Limited  
Ayr Environmental Services Limited  
Ayr Environmental Services Operations Limited  
Caledonian Environmental Services plc  
Caledonian Environmental Services Holdings Limited  
Caledonian Environmental Levenmouth Treatment Services Limited  
Wastewater Management Holdings Limited  
Fisheries Development Limited  
International Training Consortium Limited  
Newcastle and Gateshead Water Limited  
Northumbrian Lyonniasse Projects Limited  
Jayhold Limited  
Northumbrian Overseas Investments Limited



Offices in: London Birmingham  
Bristol Cambridge Croydon  
Edinburgh Glasgow Leeds  
Manchester Newcastle Nottingham  
Reading St Albans St Helier

Authorised by the Institute of  
Chartered Accountants in England  
and Wales to carry on investment  
business

A list of partners is available at  
180 Strand  
London WC2R 1BL  
(principal place of business)



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North East Water plc  
Northumbrian Holdings Limited  
Entec Gould Group Limited  
Northumbrian Water Services Limited

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 companies' member or creditors.

Yours faithfully

*Anders Andersen*