

Deloitte & Touche



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The Secretary
Dalkia plc
Buchanan House
24-30 Holborn
London
EC1N 2LX

Our ref: CMR/KAV

25 November 1999

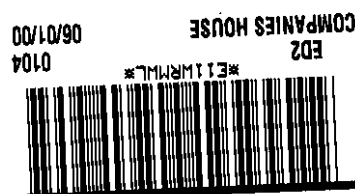
Dear Sir

This letter is formal notice of our resignation as auditors of Dalkia plc and its subsidiaries as listed in Appendix 1 of this letter with effect from 1 December 1999.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Deloitte & Touche



**Deloitte Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley,
Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes,
Newcastle upon Tyne, Nottingham, St Albans and Southampton.

Principal place of business at which a list of partners' names is available:
Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

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



Appendix 1

Dalkia plc —

Dalkia Utilities Services plc

AHS Emstar Holdings Limited

Power Engineering Limited

Boiler Suppliers and Hire Limited

Dalkia Energy Management Limited

Dalkia Technical Services Limited

AHS Limited

Associated Electricity Supplies Limited

Energy Supply Contracts Limited

UK Electric Power Limited

Associated Energy Projects Plc

Associated Environmental Projects (Hampshire) Limited

Cardiff Waste Management Limited

—Associated Linc Services Limited

Linc Service UK Limited

G&O Building Services Limited

Parkersell Limited

Parkersell Forecourt Services Limited

Parkersell Highway Lighting Services Limited

Parkersell (Lighting and Electrical Services) Limited

Power and Data Installations Limited

Symonds Group Limited — 2752154

Symonds Limited

Symonds Facilities Management Plc

Charter Services Limited

Symond Travers Morgan Limited

Symonds International Limited

Test Cell Limited

Symonds Woolf Limited

Design & Manage Europe Limited

Woolf Construction Management Limited

Woolf International Leisure Limited

Woolf Limited

Woolf Project Management Limited

EnviroEnergy Limited