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Private & confidential

Peter Grant Lawns 55 Vastern Road Reading Berkshire RG1 8BU

Our ref lh/102

Contact Lynsey Hill

Tel 0141 226 5511

Ext 5505

13 January 2014

Dear Mr Lawns,

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully,

KPMG Audit PLC

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MONDAY

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10/03/2014 COMPANIES HOUSE #72

## KPMG

## Appendix

Company name	Company registered number
SSE Energy Supply Ltd	03757502
SSE Water Ltd	06021063
SSE Utility Solutions Ltd	06894120
Southern Electric Gas Ltd	02716495
Neos Networks Ltd	03477297
SSE Labs Ltd	08267098