

Private and Confidential

The Directors
Lumen Energy Supply Limited
Alliance House
Library Road
Clayton le Woods
Chorley Lancashire
PR6 7EN

RSM Tenon Audit

Sumner House, St Thomas's Road, Chorley,
Lancashire PR7 1HP
T +44 (0) 1257 518000
F +44 (0) 1257 518001
www.rsmtenon.com

Our ref 5010310/U2015/CJM/VK
Your ref
13 April 2011

Dear Sirs

Statement to the Directors of Lumen Energy Supply Limited on ceasing to hold office as auditors

In accordance with section 519 of the Companies Act 2006 we confirm that there are no circumstances connected with our resignation as auditors to the company that we consider should be brought to the attention of the members or creditors

RSM Tenon Audit Limited

RSM Tenon Audit Limited
Registered Auditor
Sumner House
St Thomas's Road
Chorley
Lancashire
PR7 1HP

Date 13/04/11

WEDNESDAY



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04/05/2011

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COMPANIES HOUSE

RSM Tenon Audit Limited is a company registered to carry out audit work by the Institute of Chartered Accountants in England and Wales. A list of directors is maintained for inspection at the Registered Office.

RSM Tenon Limited is a separate company that provides professional resources and certain services to RSM Tenon Audit Limited under the terms of a formal agreement on an arms-length basis.

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RSM Tenon Audit Limited (No 4045321) is registered in England and Wales. Registered Office The Poynt, 45 Wollaton Street, Nottingham NG1 5FW England.

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