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The Directors
AES (NI) Limited
Kilroot Power Station
Larne Road
Carrickfergus
Co Antrim
BT38 7LX

17 December 2009

Dear Sirs,

Statement of Circumstances connected with our 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 ceasing to hold office as auditors of AES (NI) Limited, registered no NI026332 (the Company) effective from 17 December 2009 which we consider should be brought to the notice of the Company's shareholder or creditors

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

FRIDAY



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18/12/2009
COMPANIES HOUSE

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