



The Directors
Car Benefit Energy Finance Limited
The Barracks
400 Bolton Road
Bury
Lancs
BL8 2DA

21 March 2016

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 Car Benefit Energy Finance Limited (the Company), registered number 04806915, effective from 5 February 2016, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP



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