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Stirling Water Seafield Finance Plc.  
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29 April 2021

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Dear Sirs,

**Re: Stirling Water Seafield Finance Plc.  
Company Registered Number: SC190621**

In accordance with section 516 of the Companies Act 2006, we write to notify you that we are ceasing to hold office as auditor of Stirling Water Seafield Finance Plc ("the Company"). This takes effect from the date on which you receive this letter.

In accordance with section 519(1) of that Act, we are ceasing to hold office as the last year of our maximum audit engagement period, as defined by s494ZA of the Companies Act 2006, was in respect of the year ended 31 December 2018. Due to an inadvertent breach of the maximum engagement period, we were reappointed as external auditor to the Company for the year ended 31 December 2019. When we became aware of the breach we notified the Directors of the Company. The Directors of the Company have run an audit tender process and have appointed a successor audit firm.

We are required to send a copy of this statement to the appropriate audit authority in accordance with section 522 of the Act and send a copy to the registrar in accordance with section 521 of the Act. We draw your attention to the fact that Stirling Water Seafield Finance Plc. has its own statutory obligations where an auditor has ceased to hold office (as detailed, in particular, in sections 520 and 523 of the Act).

If you have any questions in respect of your legal obligations, we recommend that you seek independent legal advice.

Yours faithfully

Ernst & Young LLP  
ICAEW Registration Number – C009126168

WEDNESDAY



A24 26/05/2021 #51  
COMPANIES HOUSE