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Private & confidential

Ceres Power Holdings plc
Viking House
Foundry Lane
Horsham
West Sussex
RH13 5PX

Our ref CPH

4 November 2019

Dear Sirs,

Statement to Ceres Power Holdings plc (no. 5174075) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

The reason connected with our ceasing to hold office is the holding of a competitive tender for the audit, in which we were not invited to participate.

We consider that there is no matter connected with our ceasing to hold office, whether the above reason or otherwise, that needs be brought to the attention of the company's members or creditors.

Yours faithfully,

KPMG LLP

KPMG LLP

Audit registration number: 9188307

Audit registration address:

15 Canada Square

Canary Wharf

London E14 5GL