



The Directors
BG Group Employee Shares Trustees Limited
100 Thames Valley Park Drive
Reading
Berkshire RG6 1PT
United Kingdom

19 March 2014

Dear Sirs,

Statement of No 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 BG Group Employee Shares Trustees Limited, registered no 3167150 (the Company) effective from 19 March 2014, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

PricewaterhouseCoopers LLP



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