

Poznań, 12 April 2011

**DECLARATION BY THE MANAGEMENT BOARD
ON THE RELIABILITY OF THE NON-CONSOLIDATED FINANCIAL STATEMENTS AND ON THE
ENTITY AUTHORISED TO AUDIT THE FINANCIAL STATEMENTS**

Declaration of the Management Board on the reliability of the non-consolidated financial statements:

The Management Board of ENEA S.A. declares that, to the best of its knowledge:

- the annual non-consolidated financial statements, together with the comparative data, were prepared in accordance with binding accountancy principles and reflect the assets and financial condition of ENEA S.A. and the financial result of ENEA S.A. for the periods presented in a manner that is true, reliable and clear,
- the report of the Management Board on the operations of ENEA S.A. for 2010 contains a true depiction of the development, achievements and condition of ENEA S.A., and this also extends to the description of core risks and dangers.

Declaration of the Management Board on the entity authorised to audit the financial statements:

The Management Board of ENEA S.A. declares that Deloitte Audyt Sp. z o.o., the entity authorised to audit the annual non-consolidated financial statements of ENEA S.A., was selected in accordance with applicable provisions of law. The entity and the auditors auditing those financial statements met the criteria for issuing an impartial and independent opinion on the audit of the annual non-consolidated financial statements, in accordance with binding provisions of law and professional standards.

President of the Management Board Maciej Owczarek

Vice-President of the Management Board
for Trade Maksymilian Górniak

Vice-President of the Management Board
for Economic Matters Hubert Rozpędek

Vice-President of the Management Board
for Generation Krzysztof Zborowski