

Attn: Seán Mac an Bhaird
Commission for Regulation of Utilities,
The Grain House,
The Exchange,
Belgard Square North,
Tallaght,
Dublin

13th September 2021

Re: Review of PwC Independent Audit - Gas Networks Ireland Capital Projects dated 21 May 2019 (the “**Audit Report**”)

Dear Sirs,

We refer to the Audit Report provided for review and proposed redaction prior to its publication by the Commission for Regulation of Utilities (the “**CRU**”).

As you know, the Audit Report was provided on the terms set out in an Agreement for Services dated 1 January 2018 between Gas Networks Ireland (“**GNI**”) and PriceWaterhouse Coopers (“**PWC**”)(the “**Agreement for Services**”).

Our review of the Audit Report and our proposed redactions have been informed by the terms of the Agreement for Services and the obligations of both parties regarding data protection and confidential information.

Personal data

Clause 10 of the Agreement for Services references the parties’ obligations with respect to personal data that is processed in the course of providing the Audit Report. The Data Protection Act 2018 defines personal data as “*information relating to (a) an identified living individual, or (b) a living individual who can be identified from the data, directly or indirectly*”. We have redacted any personal data included in the Audit Report in line with the obligation under the Data Protection Act 2018 to process personal data lawfully, fairly and in a transparent manner.

Confidential Information

The majority of the redactions proposed are on the basis that the redacted information constitutes confidential information. Clause 11 of the Agreement for Services is relevant in this regard, and provides as follows:

“The Consultant recognises that under or in connection under this Agreement it and its Associated Companies may receive or become apprised of information belonging or

relating to a third party including information concerning business and marketing plans and users, customers, suppliers, terms of business, Intellectual Property (owner or licensed), financial results, contractual arrangements or other dealings, transactions and affairs, reports or recommendations. Subject to the exclusions detailed in clause 11.5 all such information (whether or not designated as confidential) shall constitute “Confidential Information” for the purposes of this Agreement” (emphasis added).

Commercially Sensitive Information

The remainder of the redactions relate to project names and financial details. These have been redacted on the basis that such detail constitutes commercially sensitive and / or confidential information, the disclosure of which could reasonably be expected to result in

financial loss to GNI, or to prejudice its position in the conduct of its business, including contractual negotiations.

I trust this is in order and that the CRU will be advised of the position accordingly. Please feel free to contact me if you have any queries or would like to discuss further.

Kind regards,



Darren Lee
Head of Finance