

Certificate for Fortum Markets Oy (Business ID 1852328-0) with regards to the review of sales of Fortum Carbon Free labeled energy during financial year of 2009.

We have reviewed, in accordance with generally accepted auditing standards in Sweden, the received information from Fortum Markets Oy with regards to the sales of Fortum Carbon Free labeled energy in the financial year of 2009. The fulfillment of the criteria for Fortum Carbon Free has only been reviewed against received information from Fortum Markets Oy.

Our review has not resulted in any objections.

Gothenburg 2010-06-22



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