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The financial statements of Hidroeléctrica Santa Cruz S.A.C and Empresa de Generación Eléctrica de Junín S.A.C. as of December 31, 2014 and 2013, and for each of the two years in the period ended December 31, 2014, appearing in this registration statement have been audited by Paredes, Zaldivar, Burga & Asociados, independent auditors, as set forth in their report thereon appearing elsewhere herein, and are included in reliance upon such report given on the authority of such firm as experts in accounting and auditing.

The separate financial statements of Energía Eólica de Honduras, S.A., Eolo de Nicaragua, S.A., Inversiones Eólicas de Oroquieta, S.A. and Plantas Eólicas, S.R.L. as of December 31, 2014 and 2013, and for each of the two years in the period ended December 31, 2014, appearing in this registration statement have been audited by Ernst & Young S.A., independent auditors, as set forth in their report thereon appearing elsewhere herein, and are included in reliance upon such report given on the authority of such firm as experts in accounting and auditing.