

---

Table of Contents

To the Board of Directors and Quotaholders of  
Plantas Eólicas, S.R.L.

**Restatement of financial statements**

As discussed in Note 3.2, the financial statements have been restated for the correction of errors in the accounting for decommissioning provision, depreciation of property, plant and equipment and deferred income taxes. This restatement has also resulted in the disclosure of the January 1, 2013 statement of financial position. Our opinion is not modified with respect to this matter.

/s/ Ernst & Young, S.A.

Ernst & Young, S.A.  
San Jose, Costa Rica  
June 13, 2015

F-414