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**To the Board of Directors and Shareholders of
Eolo de Nicaragua, S.A.**

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 provisions, depreciation of property, plant and equipment, deferred income taxes and the classification of the restricted cash. 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

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