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Private and confidential

Our ref JG/PC/9467051

The Directors
SSE Renewables Holdings Limited
55 Vastern Road
Reading
Berkshire
RG1 8BU
England

9 February 2015

Dear Sirs

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as directors of the companies listed in the appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours sincerely

KPMG
KPMG



Shaun Murphy • Mane Armstrong • Darina Barrett • Alan Boyne • Gareth Bryan • Sharon Burke • Neil Campbell • Patricia Carroll • Brian Clavin
Jim Clery • Colm Clifford • Kevin Cohen • Mark Collins • Ivor Conlon • Michele Connolly • Adrian Crawford • Hubert Crehan
Killian Croke • Brian Daly • Jon D'Arcy • Michael Daughton • Paul Dobey • Eamonn Donaghy • Robert Dowley • Michael Farrell
Patrick Farrell • Caroline Flynn • Andrew Gallagher • Laura Gallagher • Frank Gannon • Orla Gavin • Michael Gibbons • Ruaidhri Gibbons
Roger Gillespie • Colm Gorman • Seamus Hand • Johnny Hanna • John Hansen • Ken Hardy • Michael Hayes • Selwyn Hearn • Paul Holway
Dylan Keane • David Kennedy • Jonathan Lew • Liam Lynch • Oliva Lynch • Ryan McCarthy • Pat McDaid • Tom McEvoy
Emer McGrath • Niamh Marshall • David Meagher • Brian Morrissey • Cliona Mullen • Ian Nelson • Arthur O'Brien • Colin O'Brien
Conor O'Brien • Barrie O'Connell • Conall O'Halloran • Sean O'Keefe • Eoin O'Lideadha • Garrett O'Neill • Terence O'Neill • Colm O'Sé
U Sullivan • Eoghan Quigley • Vincent Reilly • Eamonn Richardson • Colm Rogers • Eamonn Russell • Anna Scally • Paul Toner
Eric Wallace • Kieran Wallace • David Wilkinson • Tom Woods

Offices: Dublin, Belfast, Cork and Galway

KPMG an Irish partnership and a member firm of the KPMG network
of independent member firms affiliated with KPMG International
Cooperative ("KPMG International") a Swiss entity

KPMG is authorised by Chartered Accountants Ireland to carry
on Investment Business

Appendix

<i>Company Name</i>	<i>Company Reference Number</i>
SSE Galloper Offshore Windfarm Holdings Limited	08282851
Costa Head Wave Farm Limited	9906771
SSE Renewables (Galloper) No 1 Limited	7318716
SSE Renewables (Galloper) No 2 Limited	7318697
Keadby windfarm limited	6852112
SSE Viking Ltd	6021053
SSE Renewables Walney (UK) Limited	
Doggerbank Project 1A SSER Limited	7790157
Doggerbank Project 1B SSER Limited	7790163
Doggerbank Project 2A SSER Limited	7790161
Doggerbank Project 2B SSER Limited	7790179
Doggerbank Project 3A SSER Limited	7790147
Doggerbank Project 3B SSER Limited	7790148
Doggerbank Project 4A SSER Limited	7911343
Doggerbank Project 4B SSER Limited	7914413
Doggerbank Project 5A SSER Limited	7911409
Doggerbank Project 5B SSER Limited	7911419
Doggerbank Project 6A SSER Limited	7911483
Doggerbank Project 6B SSER Limited	7911500