

MORAY EAST

OFFSHORE WINDFARM

To: Companies House
Crown Way
Cardiff
CF14 3UZ

12 December 2018

Dear Sirs

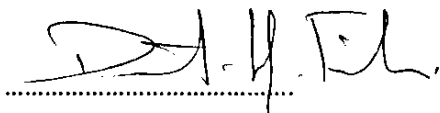
Moray Offshore Windfarm (East) Limited Registered Number: 07101438 ("the Company")

Change of Auditors

We hereby intimate that KPMG LLP have ceased to act as Auditor of the Company named above (and have been replaced by PricewaterhouseCoopers LLP as auditor of the Company for the year ending 31 December 2018;).

In accordance with section 523 of the Companies Act 2006, we enclose their original statement made under section 519 of that Act, which states that there are no circumstances connected with their ceasing to hold office that need to be brought to the notice of the Member or Creditors of the Company.

Yours faithfully



Signature

DIRECTOR

Title / Role

For and on behalf of the Company





KPMG LLP
319 St Vincent Street
Glasgow G2 5AS
United Kingdom

Tel +44 (0) 141 226 5511
Fax +44 (0) 141 204 1584

Moray Offshore Windfarm (East) Limited
C/O 7side Secretarial Limited
1st Floor
14-18 City Road
Cardiff
CF24 3DL

Our ref km-mm/ac

Contact Katie Morrison
0141 300 5663

11 December 2018

Dear Sirs

Resignation as auditors of Moray Offshore Windfarm (East) Limited (no. 07101438)

We hereby give notice of our resignation as auditors of the company with effect from today.

In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement in connection with our ceasing to act.

Under section 523 of the Companies Act 2006, you are required to notify the relevant audit authority, in this case being The ICAEW, in connection with our resignation unless you reasonably believe that the reason for our resignation is exempt under section 519A. Our reason set out in the attached statutory agreement is not an exempt reason under that section.

Yours faithfully

KPMG LLP

KPMG LLP



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11 December 2018

Dear Sirs

Statement to Moray Offshore Windfarm (East) Limited (no. 07101438) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

The reason connected with our ceasing to hold office are the holding of a competitive tender for the audit, in which we were unsuccessful in retaining the audit.

We consider that there is no matter connected with our ceasing to hold office, whether the above reason or otherwise, that needs be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG LLP

KPMG LLP
Audit registration number: 9188307
Audit registration address:
15 Canada Square
Canary Wharf
London E14 5GL