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SMart Wind SPC5 Limited
11th Floor
140 London Wall
London
EC2Y 5DN

20 August 2015

Dear Sirs

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of SMart Wind SPC5 Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company. We confirm that as of the date of this letter there are no outstanding amounts due to us from the company.

We draw your attention to the fact that SMart Wind SPC5 Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Irish Chartered Accountants Regulatory Board and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.carb.ie>, respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young

WEDNESDAY



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A21 26/08/2015 #63
COMPANIES HOUSE

V. Bertram, L. Charlton, D. Daly, G. Deegan, D. FitzGerald, G. Harman, J. Higgins FCCA, N. Hodgson, L. Kealy, M. Keane, K. Kelly, H. Kerr, T. Lafferty, B. Maguire, E. MacMahon, L. McCaid, J. McCormack FCCA, F. McNulty, C. Murphy, F. O'Keeffe FCCA, A. O'Leary FCCA, P. O'Hall, M. Purcell, D. Quinn, G. Reid, H. Sadhu US CPA, A. Trehan, M. Treacy, T. Venter, R. Wallace

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