

The English version is a translation of the original in Spanish for information purposes only.

In case of a discrepancy, the Spanish original will prevail.

Mexico City, March 1, 2018

To the Board of Directors and Shareholders of
Infraestructura Energética Nova, S.A.B. de C.V. and Subsidiaries

Paseo de la Reforma No. 342 Piso 24
Torre New York Life
Col. Juárez, C.P. 06600
México, D. F.

Dear Sirs:

With reference to the article 84 of the general dispositions applicable to issuers and other stock market participants, published in the Official Gazette on March 19, 2003, and his changes at August 11, 2017 (the "Unique Issuers' Circular"), and in accordance with the professional services contract signed on July 25, 2017 with Infraestructura Energética Nova, S.A.B. de C.V. and Subsidiaries ("the Issuer"), to perform the audit of the consolidated financial statements as of December 31, 2017, 2016 and 2015 and for the years that ended on those dates, I hereby declare under protest to tell the truth, the following:

- I. Since the date in which I provide my services as an External Auditor to the Issuer and in my capacity as such, during the development of the audit and until the date of issuance of the corresponding opinion, I do not place myself in any of the cases referred in the article 83 of the Unique Issuers' Circular.
- II. That I express my consent to provide to the National Banking and Securities Commission ("the Commission") any information that this requires me in order to verify my independence.
- III. That I force myself to keep physically or through electromagnetic means and for a period of not less than five years, on my offices, all the documentation, information and other elements of judgment used to prepare the corresponding opinion, and provide them to the Commission when it asks for them.
- IV. That I have a valid document that certifies my technical capacity.
- V. That I have no offer to be a counselor or director of the Issuer.

Sincerely,

C.P.A. Omar Esquivel Romero
External Auditor
Partner at Galaz, Yamazaki, Ruiz Urquiza, S.C.
Member of Deloitte Touche Tohmatsu Limited

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Mexico City, April 30, 2018

To the Board of Directors and Shareholders of
Infraestructura Energética Nova, S.A.B. de C.V. and Subsidiaries

Paseo de la Reforma No. 342 Piso 24
Torre New York Life
Col. Juárez, C.P. 06600
México, D. F.

Estimados señores:

With reference to the article 84 Bis of the general dispositions applicable to issuers and other stock market participants, published in the Official Gazette on March 19, 2003, and his changes at August 11, 2017 (the “Unique Issuers’ Circular”), and in accordance with the professional services contract signed on July 25, 2017 with Infraestructura Energética Nova, S.A.B. de C.V. and Subsidiaries (“the Issuer”), to perform the audit of the consolidated financial statements as of December 31, 2017, 2016 and 2015 and for the years that ended on those dates, I hereby declare under protest to tell the truth, the following:

My consent for the Issuer to includes in the annual report referred to the article 33, section I (b), amending section 1, and article 36, section I (c), of the Unique Circular of Issuers, the opinion on the consolidated financial statements that I issued for this purpose. The foregoing, with the understanding that I must first make sure that the information contained in the consolidated financial statements included in the annual report in question, as well as other financial information in said document whose source comes from the aforementioned consolidated financial statements or from the opinion that for this purpose, coincide with the one issued, in order that said information be made public knowledge.

Sincerely,

C.P.A. Omar Esquivel Romero
External Auditor
Partner at Galaz, Yamazaki, Ruiz Urquiza, S.C.
Member of Deloitte Touche Tohmatsu Limited