UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): September 4, 2015

TerraForm Power, Inc.
(Exact name of registrant as specified in its charter)

Delaware	**001-36542**	**46-4780940**
(State or other jurisdiction of incorporation or organization)	(Commission File Number)	(I. R. S. Employer Identification No.)

7550 Wisconsin Avenue, 9th Floor
Bethesda, Maryland 20814
(Address of principal executive offices, including zip code)

(240) 762-7700
(Registrant's telephone number, including area code)

N/A
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provision (see General Instruction A.2 below):

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Explanatory Note

On July 7, 2015, TerraForm Power, Inc. (the "Company") filed a Current Report on Form 8-K reporting that on June 30, 2015, (i) TerraForm IWG Acquisition Holdings, LLC, a wholly-owned indirect subsidiary of the Company, entered into a purchase and sale agreement (the “Purchase Agreement”) with Invenergy Wind Global LLC (the “Seller”) to acquire 90.1% of the outstanding equity interests in Bishop Hill Class B Holdings LLC, California Ridge Class B Holdings LLC, Prairie Breeze Class B Holdings LLC, Rattlesnake Wind I Class B Holdings LLC and Prairie Breeze Wind Energy II LLC (collectively, the “U.S. Facilities”), upon the terms and subject to the conditions in the Purchase Agreement, and (ii) TerraForm IWG Ontario Holdings LLC, a wholly-owned indirect subsidiary of the Company, entered into an asset purchase and sale agreement (the “Asset Purchase Agreement”) with Invenergy Wind Canada Green Holdings LLC, the Seller, Marubeni Corporation and Caisse de Dépôt et Placement du Québec to acquire a 78 MW wind generation facility located in Ontario, Canada (the “Raleigh Facility”, and together with the U.S. Facilities, the "Invenergy Wind Facilities"), upon the terms and subject to the conditions in the Asset Purchase Agreement.

The Company intends to initially acquire Rattlesnake Wind I Class B Holdings LLC and the Raleigh Facility. The Company is pursuing funding for the remaining facilities consisting of Bishop Hill Class B Holdings LLC, California Ridge Class B Holdings LLC, Prairie Breeze Class B Holdings LLC and Prairie Breeze Wind Energy II LLC (the ‘‘Warehouse Portfolio’’) through one or more drop down warehouse facilities in partnership with third party investors and SunEdison, Inc. The Warehouse Portfolio would initially be acquired by such warehouse facilities, and the Company would be offered call rights to acquire those assets in the future. Although the Company is pursuing funding of the Warehouse Portfolio through one or more warehouse facilities, there is no assurance that the Company will be able to obtain such funding, and as a result, may be required to directly acquire the Warehouse Portfolio under the terms of the purchase agreement with the Seller.

This Form 8-K therefore includes the historical audited and unaudited financial statements of the Invenergy Wind Facilities (including the Warehouse Portfolio) and the pro forma condensed combined financial information required by Items 9.01(a) and 9.01(b) of Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(a) *Financial statements of businesses to be acquired*. The audited financial statements of the Invenergy Wind Facilities for the year ended December 31, 2014, are attached as Exhibits 99.1, 99.3, 99.5, 99.7, 99.9 and 99.11, respectively. The unaudited financial statements of the Invenergy Wind Facilities for the six months ended June 30, 2015 and 2014, are attached as Exhibits 99.2, 99.4, 99.6, 99.8, 99.10 and 99.12, respectively.

(b) *Pro forma financial information*. The unaudited pro forma condensed combined financial information of the Company and the Invenergy Wind Facilities for the year ended December 31, 2014 and as of and for the six months ended June 30, 2015 are filed herewith as Exhibit 99.13.

(d) Exhibits.

Exhibit	Description
99.1	Audited consolidated financial statements of Bishop Hill Class B Holdings LLC and Subsidiaries as of and for the year ended December 31, 2014
99.2	Unaudited condensed consolidated financial statements of Bishop Hill Class B Holdings LLC and Subsidiaries as of June 30, 2015, and for the six months ended June 30, 2015, and 2014
99.3	Audited consolidated financial statements of California Ridge Class B Holdings LLC and Subsidiaries as of and for the year ended December 31, 2014
99.4	Unaudited condensed consolidated financial statements of California Ridge Class B Holdings LLC and Subsidiaries as of June 30, 2015, and for the six months ended June 30, 2015, and 2014
99.5	Audited consolidated financial statements of Prairie Breeze Class B Holdings LLC and Subsidiaries as of and for the year ended December 31, 2014
99.6	Unaudited condensed consolidated financial statements of Prairie Breeze Class B Holdings LLC and Subsidiaries as of June 30, 2015, and for the six months ended June 30, 2015, and 2014
99.7	Audited financial statements of Prairie Breeze Wind Energy II LLC as of December 31, 2014, and for the period May 8, 2014 (Date of Inception) through December 31, 2014
99.8	Unaudited condensed financial statements of Prairie Breeze Wind Energy II LLC as of June 30, 2015, and for the six months ended June 30, 2015
99.9	Audited financial statements of Raleigh Wind Power Partnership as of and for the year ended December 31, 2014

99.10	Unaudited condensed financial statements of Raleigh Wind Power Partnership as of June 30, 2015, and for the six months ended June 30, 2015, and 2014
99.11	Audited consolidated financial statements of Rattlesnake Wind I Class B Holdings LLC and Subsidiaries as of December 31, 2014 and for the period June 30, 2014 (Date of Inception) through December 31, 2014
99.12	Unaudited condensed consolidated financial statements of Rattlesnake Wind I Class B Holdings LLC and Subsidiaries as of June 30, 2015, and for the six months ended June 30, 2015
99.13	Unaudited pro forma condensed combined financial information of the Company and the Invenergy Wind Facilities for the year ended December 31, 2014 and as of and for the six months ended June 30, 2015

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

TERRAFORM POWER, INC.

	By:	/s/ SEBASTIAN DESCHLER	
Date: September 4, 2015		Name:	Sebastian Deschler
		Title:	Senior Vice President, General Counsel and Secretary

Exhibit Index

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Exhibit 99.1

INDEPENDENT AUDITORS' REPORT

To the Managing Member of Invenergy US Wind I LLC Chicago, Illinois

We have audited the accompanying consolidated financial statements of Bishop Hill Class B Holdings LLC and Subsidiaries (the "Company"), which comprise the consolidated balance sheet as of December 31, 2014, and the related consolidated statements of operations, comprehensive loss, member's equity, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Bishop Hill Class B Holdings LLC and Subsidiaries, as of December 31, 2014, and the results of their operations and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

/s/ Deloitte & Touche LLP
Chicago, IL
August 13, 2015

BISHOP HILL CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET AS OF DECEMBER 31, 2014

ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$	1,282,504
Restricted cash		776,913
Accounts receivable		4,552,393
Prepaid expenses and other current assets		262,404
Total current assets		6,874,214
LONG-TERM ASSETS:		
Property, plant and equipment - net		313,099,542
Restricted cash		27,501,997
Long-term inventory		544,474
Capitalized finance costs - net		9,276,191
Other long-term assets		120,583
Total long-term assets		350,542,787
TOTAL	$	357,417,001
LIABILITIES AND EQUITY		
CURRENT LIABILITIES:		
Accounts payable	$	1,329
Accounts payable - related parties		448,079
Current portion of long-term debt		15,361,324
Risk management liabilities		6,690,224
Property taxes payable		2,124,721
Other liabilities and accrued expenses		1,323,147
Total current liabilities		25,948,824
LONG-TERM LIABILITIES:		
Long-term debt		278,807,199
Asset retirement obligation		5,427,368
Long-term risk management liabilities		4,284,338
Other long-term liabilities		2,234,786
Total long-term liabilities		290,753,691
Total liabilities		316,702,515
COMMITMENTS AND CONTINGENCIES (See Note 11)		—
EQUITY:		
Member's equity		35,800,796
Non-controlling interest		4,913,690
Total equity		40,714,486
TOTAL	$	357,417,001

See notes to Consolidated Financial Statements

BISHOP HILL CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

OPERATING REVENUES	$	53,961,307
OPERATING EXPENSES:		
Plant operating and maintenance expense		6,447,600
Depreciation and accretion expense		14,378,544
General and administrative expense		765,817
Taxes (other than income taxes)		1,983,759
Total operating expenses		23,575,720
INCOME FROM OPERATIONS		30,385,587
OTHER INCOME (EXPENSE):		
Interest expense		(18,685,916)
Other - net		(67,995)
Total other expense		(18,753,911)
NET INCOME		11,631,676
NON-CONTROLLING INTEREST SHARE		144,000
NET INCOME ATTRIBUTABLE TO MEMBER	$	11,487,676

See notes to Consolidated Financial Statements

BISHOP HILL CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF COMPREHENSIVE LOSS
FOR THE YEAR ENDED DECEMBER 31, 2014

NET INCOME	$	11,631,676
OTHER COMPREHENSIVE LOSS:		
Risk management activity		(17,555,728)
COMPREHENSIVE LOSS		(5,924,052)
NON-CONTROLLING INTEREST SHARE OF COMPREHENSIVE LOSS		(734,000)
COMPREHENSIVE LOSS ATTRIBUTABLE TO MEMBER	$	(5,190,052)

See notes to Consolidated Financial Statements

BISHOP HILL CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF MEMBER'S EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2014

		Member		
	Total	Accumulated Other Comprehensive Income (Loss)	Contributed Capital and Retained Earnings	Non-controlling Interest
BEGINNING EQUITY - January 1, 2014	$ 67,109,531	$ 5,433,166	$ 55,325,378	$ 6,350,987
Comprehensive income (loss):				
Net income	11,631,676	—	11,487,676	144,000
Other comprehensive loss - risk management activity	(17,555,728)	(16,677,728)	—	(878,000)
Total comprehensive income (loss)	(5,924,052)	(16,677,728)	11,487,676	(734,000)
Capital contributions	866	—	866	—
Capital distributions	(20,471,859)	—	(19,768,562)	(703,297)
ENDING EQUITY - December 31, 2014	$ 40,714,486	$ (11,244,562)	$ 47,045,358	$ 4,913,690

See notes to Consolidated Financial Statements

BISHOP HILL CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2014

CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$	11,631,676
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and accretion expense		14,378,544
Amortization of capitalized finance costs		1,223,234
Changes in assets and liabilities:		
Accounts receivable		(71,492)
Prepaid expenses and other current assets		(61,212)
Long-term inventory		(236,037)
Other long-term assets		(95,583)
Accounts payable		(26,307)
Accounts payable - related parties		263,040
Other liabilities and accrued expenses		827,886
Net cash provided by operating activities		27,833,749
CASH FLOWS FROM INVESTING ACTIVITIES:		
Additions to property, plant and equipment		(21,434)
Restricted cash		7,110,157
Other investing activities		41,992
Net cash provided by investing activities		7,130,715
CASH FLOWS FROM FINANCING ACTIVITIES:		
Debt repayments		(14,723,385)
Capital distributions to member		(19,768,447)
Capital distributions to non-controlling interests		(703,297)
Net cash used in financing activities		(35,195,129)
NET DECREASE IN CASH AND CASH EQUIVALENTS		(230,665)
CASH AND CASH EQUIVALENTS - Beginning of year		1,513,169
CASH AND CASH EQUIVALENTS - End of year	$	1,282,504
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION - Cash paid during the year for interest	$	17,085,379

See notes to Consolidated Financial Statements

1. DESCRIPTION OF BUSINESS

Bishop Hill Class B Holdings LLC, a Delaware limited liability company, together with its subsidiaries is herein defined as the “Company.” The purpose of the Company is to own, operate and maintain the Bishop Hill Energy Center (the “Project”) located in Henry and Stark counties, both in Illinois.

The Project is a 211 megawatt (“MW”) electricity generating facility with 133 wind turbine generator units. The Project commenced commercial operations in July 2012.

The Company is owned 100% by Invenergy US Wind I LLC (“IUSW1”). The Company owns 100% of the Class B membership interests in Bishop Hill Holdings LLC (“Holdings”), which directly owns 100% of the membership interest in Bishop Hill Energy LLC (“Bishop”), the direct owner of the Project.

The Company controls through its management and contractual rights certain of its subsidiaries that are partially owned by other investors. Therefore, the Company is required to consolidate those subsidiaries and present the other investor’s interest as non-controlling interests on the consolidated financial statements. Non-controlling interest is included as a component of equity on the consolidated balance sheet.

On June 30, 2015, Invenergy Wind Global LLC (“IWG”), an affiliate of the Company, entered into a Purchase and Sale Agreement (the “PSA”) with a third party to sell 90.1% of the equity interests in the Company upon certain conditions being achieved. IWG will retain the remaining 9.9% equity interests in the Company. The sale is expected to close by the end of 2015.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation and Basis of Presentation - The consolidated financial statements reflect operations of the Company and its wholly owned subsidiary and have been prepared in accordance with the accounting principles generally accepted in the United States (“U.S. GAAP”). All intercompany accounts and transactions are eliminated in consolidation.

A subsidiary’s operating agreement calls for the allocation of profit and loss on an income tax basis. In addition, cash is distributed and other benefits allocated in varying amounts throughout the life of the subsidiary. Therefore, the Company and other investors’ (collectively the “owners”) interests in the subsidiary are not fixed, and the subsidiary applies the Hypothetical Liquidation at Book Value (“HLBV”) method in allocating book profit or loss and other comprehensive income (loss) (“OCI” or “OCL”) to the owners. The HLBV method measures the amount of cash that each owner would receive at each reporting date, including tax benefits realized by the owners, upon a hypothetical liquidation of the subsidiary at the net book value of its underlying assets. The change in the amount of cash that each owner would receive at the reporting date compared to the amount it would have received on the previous reporting date represents the amount of profit or loss and OCI or OCL allocated to each owner for the reporting period.

Subsequent events were evaluated through August 13, 2015, the date the consolidated financial statements were available to be issued.

Management Estimates - The preparation of consolidated financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Concentration of Credit Risk - The Company's major customer is the Tennessee Valley Authority ("TVA"), and all significant revenues are for energy delivered under the power purchase agreement ("PPA") (see Note 10). The Company has experienced no credit losses to date on its sales, and does not anticipate material credit losses to occur in the future with respect to related accounts receivable; therefore, no allowance for doubtful accounts has been provided.

Cash and Cash Equivalents - The Company maintains its cash in bank deposit accounts which are federally insured up to $250,000 per insured bank. Cash equivalents consist of money market funds with original maturities of three months or less. The carrying amount of cash equivalents approximates fair value because of the short maturity of these instruments.

Restricted Cash - Restricted cash consists of cash held for purposes of paying operating and maintenance costs, capital expenditures and debt service obligations. Classification on the consolidated balance sheet is consistent with related agreements. The carrying amount of restricted cash approximates fair market value because of the short maturity of these instruments.

Long-term Inventory - Inventories are stated at the lower of cost or market using the average cost method. As of December 31, 2014, $544,474 of long-term inventory was included on the consolidated balance sheet.

Property, Plant and Equipment - **Net** - Property, plant and equipment is stated at cost and is being depreciated on a straight-line basis over the estimated useful lives of the assets, which range from 3 to 25 years. Maintenance and repairs are charged to expense in the period incurred, while major improvements, which extend the useful lives, are capitalized (see Note 4).

Asset Retirement Obligation - The Company has entered into agreements to lease land on which to construct and operate its wind energy project. Pursuant to certain lease agreements, the Company is required to decommission its wind energy project equipment including the disassembly and removal of wind turbine generators and towers, substation and interconnection facilities, as well as foundations for the towers and substations, and to provide for restoration of the leased property at the end of the lease terms.

The Company records an initial asset retirement obligation at fair value as a liability in the period in which a legal obligation associated with the retirement of tangible long-lived assets occurs. The liability is accreted each period over the maximum term of the contractual agreements. The Company recorded the offsetting asset to the initial obligation as an increase to the carrying amount of the related long-lived asset and depreciates that cost over the maximum term of the contractual agreements. The residual value of the related long-lived asset is excluded from the calculation (see Note 5).

The Company uses significant assumptions and estimates to determine the amount of the asset retirement obligation. These estimates can change based on new information; therefore, the Company periodically re-evaluates these assumptions and estimates.

Capitalized Finance Costs - **Net** - Capitalized finance costs represent costs incurred to obtain financing and are amortized over the terms of the related debt agreement (see Note 6).

Impairment of Long-Lived Assets - The Company assesses the recoverability of its long-lived tangible assets when conditions are present which may indicate a potential impairment. The Company uses projected undiscounted cash flows of the related operations. These factors, along with management's plans with respect to operations, are considered in assessing the recoverability of long- lived assets. If the Company determines, based on such measures, that the carrying amount is impaired, the long-lived assets will be written down to their fair value with a corresponding charge to earnings. No impairment was recorded in 2014.

Derivative Instruments and Hedging Activities - The Company uses derivative instruments to minimize the impact of future variability in interest rates (see Note 9). The Company does not engage in speculative derivative activities or derivative trading activities.

Derivative instruments are accounted for under fair value accounting and are recorded on the balance sheet at fair value (see Note 7).

A derivative instrument may qualify for and be designated as part of a hedging relationship. For derivative instruments that qualify, cash flow hedge accounting may be elected to hedge the exposure to variability in expected future cash flows that is attributable to a particular risk. For these hedge relationships, the Company initially reports the effective portion of the gain or loss on the derivative instrument as a component of OCI or OCL on the consolidated statement of member’s equity (deficit) until the period the hedged item affects net income. Ineffectiveness, if any, is recognized on the consolidated statement comprehensive income (loss) immediately during the period.

Settlements from derivative instruments are included in operating activities on the consolidated statement of cash flows.

Revenue Recognition - Revenue is recognized as energy is delivered, pursuant to the PPA (see Note 10). The Company has also determined that the sale of energy and related Renewable Energy Certificates (“RECs”) constitutes one unit of accounting. Because title to both the energy and RECs transfer at the point that the energy is delivered, revenue related to RECs is recognized as electrical power is delivered.

Income Taxes - As a single member limited liability company treated as a disregarded entity, the Company is treated for United States federal income tax purposes in the same manner as its owner. The Company is taxed as a partnership and is not subject to income taxation under United States federal law. The Company is subject to entity level tax in Illinois where it operates but as the Company’s members are also subject to Illinois income taxation, any taxes on its income are the responsibility of its members. Therefore, the Company has made no accrual for federal or state income taxes as of December 31, 2014.

3. RECENT ACCOUNTING PRONOUNCEMENTS

In February 2013, the Financial Accounting Standards Board (“FASB”) issued further guidance on reporting of amounts reclassified out of accumulated other comprehensive income (loss) (“AOCI” or “AOCL”). The amendment requires that an entity must report the effect of significant reclassifications out of AOCI or AOCL by the respective line items in net income (loss) if the amount being reclassified is required under U.S. GAAP. For other amounts that are not required under U.S. GAAP to be reclassified in their entirety to net income in the same reporting period, an entity is required to cross- reference other disclosures required under U.S. GAAP that provide additional detail about those amounts. The Company adopted this guidance on January 1, 2014. Since this update only requires additional disclosures, adoption of this guidance did not materially impact the Company’s financial condition, results of operations or cash flows. See Note 9 for the effect of significant reclassifications out of AOCI or AOCL on the respective line items on the consolidated statements of comprehensive loss.

In May 2014, the FASB issued an update to accounting for revenue recognition, which provides a universal method for recognizing revenue. This update supersedes current revenue recognition guidance and most industry-specific guidance throughout the Accounting Standards Codification. The core principle of this guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The update requires entities to recognize revenue on the basis of transferring control of goods or services to customers, whereas prior guidance emphasized the transferring of risks and rewards. This guidance will be effective for annual reporting periods beginning after December 15, 2018, and will be applied retrospectively to all prior periods presented or apply the requirements in the year of adoption, through a cumulative adjustment. Early adoption is permitted for the year ending December 31, 2017. The Company is currently evaluating the potential impact of the adoption of this revised accounting guidance on its revenue recognition policy.

4. PROPERTY, PLANT AND EQUIPMENT - NET

As of December 31, 2014, property, plant and equipment - net, consisted of the following:

Land	$	10,015,757
Plant		337,459,984
Other property and equipment		4,550,572
Subtotal		352,026,313
Less accumulated depreciation		(38,926,771)
Property, plant and equipment - net	$	313,099,542

For the year ended December 31, 2014, $14,036,586 of depreciation expense was recorded on the consolidated statement of operations.

5. ASSET RETIREMENT OBLIGATION

As of December 31, 2014, the Company has recorded an asset retirement obligation of $5,427,368 and property, plant and equipment - net includes a corresponding long-lived asset of $3,910,108, net of accumulated depreciation.

Amounts recorded during 2014 are summarized as follows:

Balance - January 1	$	5,085,410
Accretion expense		341,958
Balance - December 31	$	5,427,368

6. CAPITALIZED FINANCE COSTS - NET

Capitalized finance costs of $12,989,072 are being amortized over the remaining life of the related debt obligation. For the year ended December 31, 2014, $1,223,234 was amortized, and included as a part of interest expense on the consolidated statement of operations. Accumulated amortization of such costs was $3,712,881 as of December 31, 2014.

7. FAIR VALUE MEASUREMENTS

Fair value refers to the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal market in which the reporting entity transacts based on the assumptions market participants would use when pricing the asset or liability. The fair value hierarchy prioritizes the information used to develop those assumptions giving priority, from highest to lowest, to quoted prices in active markets for identical assets and liabilities (Level 1); observable inputs not included in Level 1, for example, quoted prices for similar assets and liabilities (Level 2); and unobservable data (Level 3), for example, a reporting entity’s own internal data based on the best information available in the circumstances.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Company’s assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair values assets and liabilities and their placement within the fair value hierarchy levels.

The Company identified its interest rate swaps ("Swaps") as items governed by fair value accounting. The Company uses market participant assumptions including assumptions of credit risk to value these derivatives. The Company performed a sensitivity analysis around the credit risk by considering changes to the utilized credit rating to determine whether such changes result in a significant change to the fair values. These inputs can be readily observable or market corroborated and rendered Level 2 for purposes of disclosure.

The Company's financial liabilities by level within the fair value hierarchy are summarized as follows:

Fair Value as of December 31, 2014	**Quoted Prices in Active Markets for Identical Assets Level 1**	**Significant Other Observable Inputs Level 2**	**Significant Unobservable Inputs Level 3**
Liabilities			
Risk management liabilities	$ —	$ 10,974,562	$ —

The determination of the fair values above incorporates various factors such as the liquidity premiums that may be demanded by market participants and the credit standing of the counterparties involved. Such valuation adjustments represent the amount of probable change due to default either by the Company or a third party. The credit reserve is developed based on the Company's expectation of the market participants' perspective of potential credit exposure. The calculation of the credit reserve on net asset positions is based on available market information including credit ratings and credit default swap rates. The Company also incorporates non-performance risk in net liability positions based on an assessment of market participant's assumptions of the Company's potential risk of default.

8. DEBT

On November 15, 2011, Bishop entered into a credit agreement to provide term loan financing and letters of credit (see Note 11). The term loan bears interest of the London InterBank Offered Rate ("LIBOR") plus a fixed margin ranging from 2.750% to 3.125% through the maturity date of June 30, 2022. At December 31, 2014, the interest rate totaled 2.98%. As of December 31, 2014, the carrying value of the term loan was $294,168,523. The credit agreement contains provisions which prevent the distribution of available cash if there is an event of default or specified financial ratios are not met during a payment period. No such restrictions exist as of December 31, 2014. The credit agreement is secured by the Project assets.

The fair value of debt, including the current portion, is estimated by calculating the present value of the future principal and interest payments based on projections of LIBOR and market adjusted estimates of credit risk. As of December 31, 2014, the fair value of the debt is approximately $346,679,000.

Repayments of outstanding debt obligations as of December 31, 2014, are scheduled as follows:

2015	$ 15,361,324
2016	15,437,625
2017	15,345,753
2018	15,308,428
2019	15,809,353
Thereafter	216,906,040
Total	$ 294,168,523

The Company accounts for the increasing margins on the interest rate of its debt using the effective interest method over the life of the related debt obligations. As of December 31, 2014, $847,148 has been accrued in other long-term liabilities on the consolidated balance sheet.

9. **INTEREST RATE SWAPS**

Swaps are executed to protect the Company from future variability in interest rates and meet the definition of derivative instruments (see Note 2). These agreements are entered into in accordance with and as required by the covenants of the credit agreement and are secured in the same manner as the debt.

The terms of the Swaps as of December 31, 2014, are summarized as follows:

Term	Notional	Pay Fixed Rate	Receive Floating Rate	Cash Flow Hedge Accounting Election Date
June 8, 2012 through June 28, 2030	Resets from $97,878,368 to $4,563,684	2.705%	Three-month LIBOR	November 15, 2011
Balance - December 31, 2014	$87,289,610			
June 8, 2012 through June 28, 2030	Resets from $33,962,619 to $1,583,544	2.705%	Three-month LIBOR	November 15, 2011
Balance - December 31, 2014	$30,288,448			
June 8, 2012 through June 28, 2030	Resets from $137,948,047 to $6,431,976	2.705%	Three-month LIBOR	November 15, 2011
Balance - December 31, 2014	$123,024,439			
June 8, 2012 through June 28, 2030	Resets from $60,063,908 to $2,800,544	2.705%	Three-month LIBOR	November 15, 2011
Balance - December 31, 2014	$53,566,026			

The following table summarizes amounts recorded related to the Swaps:

Current Risk Management Liabilities*	Long-Term Risk Management Liabilities*	Settlement Payments Recorded in Interest Expense**
$ 6,690,224	$ 4,284,338	$ 7,613,617

* As of December 31, 2014
** For the year ended December 31, 2014

The following table represents the activity in AOCL for the Swaps at December 31, 2014:

Balance - January 1, 2014	$ 5,433,166
Changes in fair value	(25,245,417)
Reclasses from AOCL to interest expense	7,689,689
Non-controlling interest share	878,000
Balance - December 31, 2014	$ (11,244,562)

At December 31, 2014, the portion of AOCL expected to be reclassified into interest expense on the consolidated statement of operations during the next twelve months is $6,690,224.

The Company's Swaps contain cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding amount. These cross-default provisions could be triggered if there was a non-performance event under specified indebtedness in excess of a certain threshold. On an ongoing basis, the Company assesses the appropriateness of these cross-default provisions in our contracts. As of December 31, 2014, the fair value of derivative liabilities subject to cross-default provisions totaled $10,974,562. The Company believes that a non-performance event under these provisions is unlikely.

10. **POWER AGREEMENT**

On November 24, 2009, Bishop entered into a 20-year PPA with TVA whereby the Project will sell all of its outputs from the initial delivery date through April 2032. The PPA qualifies for treatment as an operating lease, therefore revenue related to the PPA is recognized as energy is delivered, as the lease payments are not fixed. The PPA is secured by letters of credit (see Note 11).

11. COMMITMENTS AND CONTINGENCIES

Bishop leases land used by the Project under various operating lease agreements expiring on various dates through 2037. Lease expense is recognized on a straight-line basis if the agreement includes known escalating payments over the lease term. For 2014, total lease expense incurred was $2,545,846, of which $2,008,168 represented minimum rent and $48,381 represented contingent rent payments.

Estimated future minimum lease payments as of December 31, 2014, are as follows:

Years Ending December 31,		
2015	$	2,048,331
2016		2,089,298
2017		2,131,084
2018		2,173,705
2019		2,217,180
Thereafter		46,825,424
Total minimum lease payments	$	57,485,022

At December 31, 2014, the Company had letter of credit lines of $8,500,000, of which $8,500,000 letters of credit were issued. The letters of credit provide security for obligations under Project-related contracts.

Pursuant to terms under the PPA, the Company is required to make payments to TVA if the guaranteed supply of energy is not met. The Company does not believe that such payments are likely to be required in the future.

12. RELATED PARTY TRANSACTIONS

On November 15, 2011, Bishop entered into a Facility Management Agreement (“Agreement”) with Invenergy Services LLC (“Services”). The Agreement called for a fixed monthly administrative fee, which includes home office labor and out-of-pocket expenses, of $14,500 from the Commercial Operation Date until the termination of the agreement, escalating annually for the Consumer Price Index (“CPI”). Under the Agreement, Services shall also be reimbursed for direct operating expenses, including facility labor. Additionally, the Agreement calls for an annual remove monitoring and reset fee of $182,875, escalating annually for CPI, starting from the Commercial Operation Date. Per the Agreement, the Company shall pay Services a monthly management fee of $13,800 until the termination of the Agreement, escalating annually for CPI. Such related party transactions for the year ended December 31, 2014 were $1,703,991 recognized on the consolidated statement of operations.

Some third party invoices are paid by Services or other related affiliates on behalf of the Company. Such invoices are billed to the Company and reimbursed at cost.

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Exhibit 99.2

BISHOP HILL CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)

	As of June 30, 2015	As of December 31, 2014
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 311,986	$ 1,282,504
Restricted cash	4,328,436	776,913
Accounts receivable	7,454,854	4,552,393
Prepaid expenses and other current assets	125,394	262,404
Total current assets	12,220,670	6,874,214
LONG-TERM ASSETS:		
Property, plant and equipment - net	306,117,020	313,099,542
Restricted cash	23,464,656	27,501,997
Long-term inventory	609,285	544,474
Capitalized finance costs - net	8,664,574	9,276,191
Other long-term assets	120,583	120,583
Total long-term assets	338,976,118	350,542,787
TOTAL	$ 351,196,788	$ 357,417,001

See notes to Condensed Consolidated Financial Statements (Unaudited)

BISHOP HILL CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)
(CONTINUED)

	As of June 30, 2015	As of December 31, 2014
LIABILITIES AND EQUITY		
CURRENT LIABILITIES:		
Accounts payable	$ 139,469	$ 1,329
Accounts payable - related parties	340,685	448,079
Current portion of long-term debt	11,754,911	15,361,324
Risk management liabilities	6,353,604	6,690,224
Property taxes payable	2,080,728	2,124,721
Other liabilities and accrued expenses	1,441,224	1,323,147
Total current liabilities	22,110,621	25,948,824
LONG-TERM LIABILITIES:		
Long-term debt	272,881,335	278,807,199
Asset retirement obligation	5,579,435	5,427,368
Long-term risk management liabilities	1,111,040	4,284,338
Other long-term liabilities	2,642,081	2,234,786
Total long-term liabilities	282,213,891	290,753,691
Total liabilities	304,324,512	316,702,515
COMMITMENTS AND CONTINGENCIES (See Note 7)	—	—
EQUITY:		
Member's equity	41,651,234	35,800,796
Non-controlling interest	5,221,042	4,913,690
Total equity	46,872,276	40,714,486
TOTAL	$ 351,196,788	$ 357,417,001

See notes to Condensed Consolidated Financial Statements (Unaudited)

BISHOP HILL CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED)

	For the Six Months Ended June 30,	
	2015	**2014**
OPERATING REVENUES	$ 28,026,919	$ 30,691,844
OPERATING EXPENSES:		
Plant operating and maintenance expense	3,743,270	3,000,222
Depreciation and accretion expense	7,173,578	7,186,051
General and administrative expense	411,918	364,332
Taxes (other than income taxes)	996,370	921,398
Total operating expenses	12,325,136	11,472,003
INCOME FROM OPERATIONS	15,701,783	19,219,841
OTHER INCOME (EXPENSE):		
Interest expense	(8,981,480)	(9,398,694)
Other - net	(26,355)	(29,192)
Total other expense	(9,007,835)	(9,427,886)
NET INCOME	6,693,948	9,791,955
NON-CONTROLLING INTEREST SHARE	484,000	536,000
NET INCOME ATTRIBUTABLE TO MEMBER	$ 6,209,948	$ 9,255,955

See notes to Condensed Consolidated Financial Statements (Unaudited)

BISHOP HILL CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (LOSS) (UNAUDITED)

	For the Six Months Ended June 30,	
	2015	2014
NET INCOME	$ 6,693,948	$ 9,791,955
OTHER COMPREHENSIVE LOSS:		
Risk management activity	3,509,918	(10,068,862)
COMPREHENSIVE LOSS	10,203,866	(276,907)
NON-CONTROLLING INTEREST SHARE OF COMPREHENSIVE LOSS	659,000	33,000
COMPREHENSIVE LOSS ATTRIBUTABLE TO MEMBER	$ 9,544,866	$ (309,907)

See notes to Condensed Consolidated Financial Statements (Unaudited)

BISHOP HILL CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF MEMBER'S EQUITY (UNAUDITED)

		Member		
	Total	Accumulated Other Comprehensive Income (Loss)	Contributed Capital and Retained Earnings	Non-controlling Interest
BEGINNING EQUITY - January 1, 2015	$ 40,714,486	$ (11,244,562)	$ 47,045,358	$ 4,913,690
Comprehensive income (loss):				
Net income	6,693,948	—	6,209,948	484,000
Other comprehensive loss - risk management activity	3,509,918	3,334,918	—	175,000
Total comprehensive income (loss)	10,203,866	3,334,918	6,209,948	659,000
Capital distributions	(4,046,076)	—	(3,694,428)	(351,648)
ENDING EQUITY - June 30, 2015	$ 46,872,276	$ (7,909,644)	$ 49,560,878	$ 5,221,042

		Member		
	Total	Accumulated Other Comprehensive Income (Loss)	Contributed Capital and Retained Earnings	Non-controlling Interest
BEGINNING EQUITY - January 1, 2014	$ 67,109,531	$ 5,433,166	$ 55,325,378	$ 6,350,987
Comprehensive income (loss):				
Net income	9,791,955	—	9,255,955	536,000
Other comprehensive loss - risk management activity	(10,068,862)	(9,565,862)	—	(503,000)
Total comprehensive income (loss)	(276,907)	(9,565,862)	9,255,955	33,000
Capital distributions	(4,950,900)	—	(4,599,252)	(351,648)
ENDING EQUITY - June 30, 2014	$ 61,881,724	$ (4,132,696)	$ 59,982,081	$ 6,032,339

See notes to Condensed Consolidated Financial Statements (Unaudited)

BISHOP HILL CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)

	For Six Months Ended June 30, 2015	For Six Months Ended June 30, 2014
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 6,693,948	$ 9,791,955
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and accretion expense	7,173,578	7,186,051
Amortization of capitalized finance costs	611,617	611,617
Changes in assets and liabilities:		
Accounts receivable	(2,902,461)	815,592
Prepaid expenses and other current assets	137,012	23,904
Long-term inventory	(64,811)	(116,356)
Accounts payable	138,140	(27,636)
Accounts payable - related parties	(107,394)	(13,810)
Other liabilities and accrued expenses	481,379	(747,058)
Net cash provided by operating activities	12,161,008	17,524,259
CASH FLOWS FROM INVESTING ACTIVITIES:		
Additions to property, plant and equipment	(38,989)	(21,434)
Restricted cash	485,818	(3,837,823)
Other investing activities	—	41,992
Net cash provided by (used in) investing activities	446,829	(3,817,265)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Debt repayments	(9,532,279)	(9,123,990)
Capital distributions to member	(3,694,428)	(4,599,252)
Capital distributions to non-controlling interest	(351,648)	(351,648)
Net cash used in financing activities	(13,578,355)	(14,074,890)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(970,518)	(367,896)
CASH AND CASH EQUIVALENTS - Beginning of year	1,282,504	1,513,169
CASH AND CASH EQUIVALENTS - End of period	$ 311,986	$ 1,145,273
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION - Cash paid during the period for interest	$ 8,369,835	$ 8,789,952

See notes to Condensed Consolidated Financial Statements (Unaudited)

1. DESCRIPTION OF BUSINESS

Bishop Hill Class B Holdings LLC, a Delaware limited liability company, together with its subsidiaries is herein defined as the "Company." The purpose of the Company is to own, operate and maintain the Bishop Hill Energy Center (the "Project") located in Henry and Stark counties, both in Illinois.

The Project is a 211 megawatt ("MW") electricity generating facility with 133 wind turbine generator units. The Project commenced commercial operations in July 2012.

The Company is owned 100% by Invenergy US Wind I LLC ("IUSW1"). The Company owns 100% of the Class B membership interests in Bishop Hill Holdings LLC ("Holdings"), which directly owns 100% of the membership interest in Bishop Hill Energy LLC ("Bishop"), the direct owner of the Project. The membership interest of Holdings includes a third party investor, which is classified as non-controlling interest of the Company.

On June 30, 2015, Invenergy Wind Global LLC ("IWG"), an affiliate of the Company, entered into a Purchase and Sale Agreement (the "PSA") with a third party to sell 90.1% of the equity interests in the Company upon certain conditions being achieved. IWG will retain the remaining 9.9% equity interests in the Company. The sale is expected to close by the end of 2015.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

In the opinion of management, the accompanying unaudited condensed consolidated financial statements of the Company include all adjustments (consisting of normal, recurring items) necessary to present fairly its financial position and results of operations and cash flows for the periods presented. The Company has presented the condensed consolidated financial statements in accordance with U.S. generally accepted accounting principles ("GAAP") for interim financial information. Accordingly, the condensed consolidated financial statements do not include all the information and disclosures required by GAAP for complete financial statements. The accompanying unaudited condensed consolidated financial statements should be read in conjunction with the consolidated financial statements and notes thereto included in the annual financial statements for the fiscal year ended December 31, 2014.

Subsequent events were evaluated through August 17, 2015, the date the condensed consolidated financial statements were available to be issued.

Management Estimates

The preparation of condensed consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the condensed consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Restricted Cash

Restricted cash consists of cash held for purposes of paying operating and maintenance costs, capital expenditures and debt service obligations. Classification on the condensed consolidated balance sheet is consistent with related agreements. Fluctuations in restricted cash relate to seasonality of revenue and timing of payment obligations. The carrying amount of restricted cash approximates fair market value because of the short maturity of these instruments.

Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board ("FASB") issued an update to accounting for revenue recognition, which provides a universal method for recognizing revenue. The guidance provides that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The guidance is effective for annual reporting periods beginning after December 15, 2018, and will be applied retrospectively to all prior periods presented or apply the requirements in the year of adoption, through a cumulative adjustment. Early adoption is permitted for the year ending December 31, 2017. The Company is currently evaluating the potential impact of the adoption of this revised accounting guidance on its revenue recognition policy.

In February 2015, the FASB issued updated guidance which amends consolidation guidance by including changes to the variable and voting interest models used by entities to evaluate whether an entity should be consolidated. The guidance is effective for annual reporting periods beginning after December 15, 2016. Early adoption is permitted. The Company is currently evaluating the potential impact of the updated guidance on the condensed consolidated balance sheets, statements of operations and comprehensive income and statements of cash flows.

In April 2015, the FASB issued an update to the guidance of interest on simplifying the presentation of debt issuance costs, which requires debt issuance costs related to a recognized debt liability to be presented on the condensed consolidated balance sheets as a direct deduction from the debt liability. The guidance is effective for annual reporting periods beginning after December 15, 2015. The Company is evaluating the potential impact of the updated guidance on the condensed consolidated balance sheets.

3. PROPERTY, PLANT AND EQUIPMENT - NET

Property, plant and equipment - net, consisted of the following:

	June 30, 2015	December 31, 2014
Land	$ 10,015,757	$ 10,015,757
Plant	337,459,984	337,459,984
Other property and equipment	4,589,560	4,550,572
Subtotal	352,065,301	352,026,313
Less accumulated depreciation	(45,948,281)	(38,926,771)
Property, plant and equipment - net	$ 306,117,020	$ 313,099,542

The Company recorded $7,059,820 and $6,976,763 of depreciation expense for the six months ended June 30, 2015, and 2014, respectively, on the condensed consolidated statements of operations and comprehensive income.

4. FAIR VALUE MEASUREMENTS

Fair value refers to the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal market in which the reporting entity transacts based on the assumptions market participants would use when pricing the asset or liability. The fair value hierarchy prioritizes the information used to develop those assumptions giving priority, from highest to lowest, to quoted prices in active markets for identical assets and liabilities (Level 1); observable inputs not included in Level 1, for example, quoted prices for similar assets and liabilities (Level 2); and unobservable data (Level 3), for example, a reporting entity's own internal data based on the best information available in the circumstances.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The Company identified its interest rate swaps ("Swaps") as items governed by fair value accounting. The Company uses market participant assumptions including assumptions of credit risk to value these derivatives. The Company performed a sensitivity analysis around the credit risk by considering changes to the utilized credit rating to determine whether such changes result in a significant change to the fair values. These inputs can be readily observable or market corroborated and are rendered Level 2 for purposes of disclosure.

The Company's risk management assets and liabilities by level within the fair value hierarchy are summarized as follows:

	Fair Value as of June 30, 2015		
Risk Management Liabilities	**Level 1**	**Level 2**	**Level 3**
Interest rate swaps	$ —	$ 7,464,644	$ —

	Fair Value as of December 31, 2014		
Risk Management Liabilities	**Level 1**	**Level 2**	**Level 3**
Interest rate swaps	$ —	$ 10,974,562	$ —

The determination of the fair values above incorporates various factors such as the liquidity premiums that may be demanded by market participants and the credit standing of the counterparties involved. Such valuation adjustments represent the amount of probable change due to default either by the Company or a third party. The credit reserve is developed based on the Company's expectation of the market participants' perspective of potential credit exposure. The calculation of the credit reserve on net asset positions is based on available market information including credit ratings and credit default swap rates. The Company also incorporates non-performance risk in net liability positions based on an assessment of market participants' assumptions of the Company's potential risk of default.

5. **DEBT**

On November 15, 2011, Bishop entered into a credit agreement to provide term loan financing and letters of credit (see Note 7). The term loan bears interest of the London InterBank Offered Rate ("LIBOR") plus a fixed margin ranging from 2.750% to 3.125% through the maturity date of June 30, 2022. The interest rate totaled 3.04% and 2.98% at June 30, 2015, and December 31, 2014, respectively. The credit agreement contains provisions which prevent the distribution of available cash if there is an event of default or specified financial ratios are not met during a payment period. No such restrictions exist as of June 30, 2015. The credit agreement is secured by the Project assets.

The fair value of debt, including the current portion, is estimated by calculating the present value of the future principal and interest payments based on projections of LIBOR and market adjusted estimates of credit risk.

The carrying value and fair value of the debt obligations are summarized in the tables below:

	June 30, 2015	
Debt Obligation	**Carrying Value**	**Fair Value**
Term Loan	$ 284,636,246	$ 333,582,000

	December 31, 2014	
Debt Obligation	**Carrying Value**	**Fair Value**
Term Loan	$ 294,168,523	$ 346,679,000

6. INTEREST RATE SWAPS

The Company has executed Swaps, which meet the definition of derivative instruments. These Swaps are entered into in accordance with and as required by the covenants of the credit agreement and are secured in the same manner as the underlying debt.

The terms of the Swaps are summarized as follows:

Term	Notional	Pay Fixed Rate	Receive Floating Rate	Cash Flow Hedge Accounting Election Date
June 8, 2012 through June 28, 2030	Resets from $329,852,942 to $15,379,748	2.705%	Three-month LIBOR	November 15, 2011
Balance - June 30, 2015	$284,636,246			
Balance - December 31, 2014	$294,168,523			

The following tables summarize amounts recorded related to the Swaps:

June 30, 2015		Six Months Ended June 30, 2015
Current Risk Management Liabilities	**Long-Term Risk Management Liabilities**	**Settlement Payments Recorded in Interest Expense**
$ 6,353,604	$ 1,111,040	$ 3,608,124

December 31, 2014		Six Months Ended June 30, 2014
Current Risk Management Liabilities	**Long-Term Risk Management Liabilities**	**Settlement Payments Recorded in Interest Expense**
$ 6,690,224	$ 4,284,338	$ 3,827,625

The following tables represent the activity recorded in accumulated other comprehensive income (loss) (“AOCI” or “AOCL”) for the Swaps:

	June 30, 2015	June 30, 2014
Balance - January 1	$ (11,244,562)	$ 5,433,166
Changes in fair value	(139,612)	(13,931,754)
Reclasses from AOCL to interest expense	3,649,530	3,862,892
Non-controlling interest share	(175,000)	503,000
Balance - June 30	$ (7,909,644)	$ (4,132,696)

The portion of AOCL expected to be reclassified into interest expense net on the condensed consolidated statements of operations and comprehensive income during the next twelve months is $6,353,604 and $7,314,236 as of June 30, 2015, and 2014, respectively.

The Company’s Swaps contain cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding amount. These cross-default provisions could be triggered if there was a non-performance event under specified indebtedness in excess of a certain threshold. On an ongoing basis, the Company assesses the appropriateness of these cross-default provisions in our contracts. The fair value of net derivative liabilities subject to cross-default provisions totaled $7,464,644 and $10,974,562 as of June 30, 2015 and December 31, 2014, respectively. The Company believes that a non-performance event under these provisions is unlikely.

7. COMMITMENTS AND CONTINGENCIES

The Company leases land used by the Project under various operating lease agreements expiring on various dates through 2037. Lease expense is recognized on a straight-line basis if the agreement includes known escalating payments over the lease term. Some of the lease agreements include contingent rent payments based on a predetermined percentage of operating revenues of the Project.

The Company recorded $1,176,895 and $1,165,284 of total lease expense, of which $1,024,166 and $1,004,084 represented minimum rent payments for the six months ended June 30, 2015, and 2014, respectively.The Company had available letter of credit lines totaling $10,201,134, of which $8,000,000 and $8,500,000 letters of credit were issued as of June 30, 2015, and December 31, 2014, respectively. The letters of credit provide security for obligations under Project-related contracts.

Pursuant to terms under the power purchase agreement, the Company is required to make payments to Tennessee Valley Authority ("TVA"), if the guaranteed supply of energy is not met. The Company does not believe that such payments are likely to be required in the future.

8. RELATED PARTY TRANSACTIONS

On November 15, 2011, Bishop entered into a Facility Management Agreement ("Agreement") with Invenergy Services LLC ("Services"). The Agreement called for a fixed monthly administrative fee, which includes home office labor and out-of-pocket expenses, of $14,500 from the Commercial Operation Date until the termination of the agreement, escalating annually for the Consumer Price Index ("CPI"). Under the Agreement, Services shall also be reimbursed for direct operating expenses, including facility labor. Additionally, the Agreement calls for an annual remove monitoring and reset fee of $182,875, escalating annually for CPI, starting from the Commercial Operation Date. Per the Agreement, the Company shall pay Services a monthly management fee of $13,800 until the termination of the Agreement, escalating annually for CPI. The Company recorded $892,790 and $800,682 of such related party transactions for the six months ended June 30, 2015, and 2014, respectively, on the condensed consolidated statements of operations and comprehensive income.

Some third-party invoices are paid by Services or other related affiliates on behalf of the Company. Such invoices are billed to the Company and reimbursed at cost.

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Exhibit 99.3

INDEPENDENT AUDITORS' REPORT

To the Managing Member of Invenergy Wind Operational Holdings LLC
Chicago, Illinois

We have audited the accompanying consolidated financial statements of California Ridge Class B Holdings LLC and Subsidiaries (the "Company"), which comprise the consolidated balance sheet as of December 31, 2014, and the related consolidated statements of operations, comprehensive income, member’s equity, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of California Ridge Class B Holdings LLC and Subsidiaries, as of December 31, 2014, and the results of their operations and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

/s/ Deloitte & Touche LLP
Chicago, IL
August 13, 2015

CALIFORNIA RIDGE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET AS OF DECEMBER 31, 2014

ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$	355,947
Restricted cash		225,407
Accounts receivable		5,125,870
Prepaid expenses		316,206
Total current assets		6,023,430
LONG-TERM ASSETS:		
Property, plant and equipment - net		325,065,546
Restricted cash		11,012,718
Long-term inventory		278,667
Capitalized finance costs - net		7,322,457
Long-term risk management assets		626,038
Other long-term assets		395,575
Total long-term assets		344,701,001
TOTAL	$	350,724,431
LIABILITIES AND EQUITY		
CURRENT LIABILITIES:		
Accounts payable	$	29,903
Accounts payable - related parties		360,326
Current portion of long-term debt		14,680,445
Risk management liabilities		1,471,941
Property taxes payable		2,466,949
Other liabilities and accrued expenses		877,505
Total current liabilities		19,887,069
LONG-TERM LIABILITIES:		
Long-term debt		284,327,260
Asset retirement obligation		6,072,681
Other long-term liabilities		1,475,339
Total long-term liabilities		291,875,380
Total liabilities		311,762,449
COMMITMENTS AND CONTINGENCIES (See Note 11)		—
EQUITY:		
Member's equity		33,862,755
Non-controlling interest		5,099,227
Total equity		38,961,982
TOTAL	$	350,724,431

See notes to Consolidated Financial Statements

CALIFORNIA RIDGE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

OPERATING REVENUES	$ 56,835,987
OPERATING EXPENSES:	
Plant operating and maintenance expense	7,150,532
Depreciation and accretion expense	14,694,621
General and administrative expense	901,208
Taxes (other than income taxes)	2,296,031
Total operating expenses	25,042,392
INCOME FROM OPERATIONS	31,793,595
OTHER INCOME (EXPENSE):	
Interest expense	(18,540,675)
Other - net	(188,687)
Total other expense	(18,729,362)
NET INCOME	13,064,233
NON-CONTROLLING INTEREST SHARE	569,000
NET INCOME ATTRIBUTABLE TO MEMBER	$ 12,495,233

See notes to Consolidated Financial Statements

CALIFORNIA RIDGE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2014

NET INCOME	$	13,064,233
OTHER COMPREHENSIVE LOSS:		
Risk management activity		(1,368,428)
COMPREHENSIVE INCOME		11,695,805
NON-CONTROLLING INTEREST SHARE OF COMPREHENSIVE INCOME		501,000
COMPREHENSIVE INCOME ATTRIBUTABLE TO MEMBER	$	11,194,805

See notes to Consolidated Financial Statements

CALIFORNIA RIDGE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF MEMBER'S EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2014

		Member		
	Total	Accumulated Other Comprehensive Income (Loss)	Contributed Capital and Retained Earnings	Non-controlling Interest
BEGINNING EQUITY - January 1, 2014	$ 41,872,656	$ 322,525	$ 36,178,357	$ 5,371,774
Comprehensive income (loss):				
Net income	13,064,233	—	12,495,233	569,000
Other comprehensive loss - risk management activity	(1,368,427)	(1,300,427)	—	(68,000)
Total comprehensive income (loss)	11,695,806	(1,300,427)	12,495,233	501,000
Capital contributions	16,298	—	16,298	—
Capital distributions	(14,622,778)	—	(13,849,231)	(773,547)
ENDING EQUITY - December 31, 2014	$ 38,961,982	$ (977,902)	$ 34,840,657	$ 5,099,227

See notes to Consolidated Financial Statements

CALIFORNIA RIDGE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2014

CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$	13,064,233
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and accretion expense		14,694,621
Amortization of capitalized finance costs		727,126
Changes in assets and liabilities:		
Accounts receivable		695,549
Prepaid expenses		(149,236)
Long-term inventory		(104,617)
Other long-term assets		(310,075)
Accounts payable		28,430
Accounts payable - related parties		166,176
Other liabilities and accrued expenses		1,482,085
Net cash provided by operating activities		30,294,292
CASH FLOWS FROM INVESTING ACTIVITIES:		
Additions to property, plant and equipment		(213,647)
Restricted cash		(828,696)
Net cash used in investing activities		(1,042,343)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Debt repayments		(14,768,189)
Capital contributions		16,298
Capital distributions to member		(13,849,231)
Capital distributions to non-controlling interest		(773,547)
Net cash used in financing activities		(29,374,669)
NET DECREASE IN CASH AND CASH EQUIVALENTS		(122,720)
CASH AND CASH EQUIVALENTS - Beginning of year		478,667
CASH AND CASH EQUIVALENTS - End of year	$	355,947
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION - Cash paid during the year for interest	$	17,683,652

See notes to Consolidated Financial Statements

1. DESCRIPTION OF BUSINESS

California Ridge Class B Holdings LLC, a Delaware limited liability company, together with its subsidiaries is herein defined as the "Company." The purpose of the Company is to own, operate and maintain the California Ridge Wind Energy Center (the "Project") located in Champaign and Vermilion counties, both in Illinois.

The Project is a 214 megawatt ("MW") electricity generating facility with 134 wind turbine generator units. The Project commenced commercial operations in December 2012.

The Company is owned 100% by Invenergy Wind Operational Holdings LLC ("IWOH"). The Company owns 100% of the Class B membership interest in California Ridge Holdings LLC ("Holdings"), which directly owns 100% of the membership interest in California Ridge Wind Energy LLC ("California Ridge"), the direct owner of the Project.

The Company controls through its management and contractual rights certain of its subsidiaries that are partially owned by other investors. Therefore, the Company is required to consolidate those subsidiaries and present the other investors' interests as non-controlling interests on the consolidated financial statements. Non-controlling interest is included as a component of equity on the consolidated balance sheet.

On June 30, 2015, Invenergy Wind Global LLC ("IWG"), an affiliate of the Company, entered into a Purchase and Sale Agreement (the "PSA") with a third party to sell 90.1% of the equity interests in the Company. IWG will retain the remaining 9.9% equity interests in the Company. The sale is expected to close by the end of 2015.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation and Basis of Presentation - The consolidated financial statements reflect operations of the Company and its wholly owned subsidiaries and have been prepared in accordance with accounting principles generally accepted in the United States ("U.S. GAAP"). All intercompany accounts and transactions are eliminated in consolidation.

A subsidiary's Operating Agreement calls for the allocation of profit and loss on an income tax basis to the Class A Member and Class B Member (collectively, the "owners"). In addition, cash is distributed and other benefits allocated in varying amounts throughout the life of the Company. Therefore, the owners' interests in the Company are not fixed, and the Company applies the Hypothetical Liquidation at Book Value ("HLBV") method in allocating book profit or loss and other comprehensive income (loss) ("OCI" or "OCL") to the owners. The HLBV method measures the amount of cash that each owner would receive at each reporting date upon a hypothetical liquidation of the Company at the net book value of its underlying assets. The change in the amount of cash that each owner would receive at the reporting date compared to the amount it would have received on the previous reporting date represents the amount of profit or loss and OCI or OCL allocated to each owner for the reporting period.

Subsequent events were evaluated through August 13, 2015, the date the consolidated financial statements were available to be issued.

Management Estimates - The preparation of consolidated financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Concentration of Credit Risk - The Company's primary customer is the Tennessee Valley Authority ("TVA"), and all significant revenues are for energy delivered under the power purchase agreement ("PPA") (see Note 10). The Company has experienced no credit losses to date on its sales, and does not anticipate material credit losses to occur in the future with respect to related accounts receivable; therefore, no allowance for doubtful accounts has been provided.

Cash and Cash Equivalents - The Company maintains its cash in bank deposit accounts which are federally insured up to $250,000 per insured bank. Cash equivalents consist of money market funds with original maturities of three months or less. The carrying amount of cash equivalents approximates fair value because of the short maturity of these instruments.

Restricted Cash - Restricted cash consists of cash held for purposes of paying construction costs and debt service obligations. Classification on the consolidated balance sheet is consistent with related agreements. The carrying amount of restricted cash approximates fair market value because of the short maturity of these instruments.

Long-term Inventory - Inventories are stated at the lower of cost or market using the average cost method. As of December 31, 2014, $278,667 of long-term inventory was included on the consolidated balance sheet.

Property, Plant and Equipment - **Net** - Property, plant and equipment is stated at cost and is being depreciated on a straight-line basis over the estimated useful lives of the assets, which range from 3 to 25 years. Maintenance and repairs are charged to expense in the period incurred, while major improvements, which extend the useful lives, are capitalized (see Note 4).

Asset Retirement Obligation - The Company has entered into agreements to lease land on which to construct and operate its wind energy project. Pursuant to certain lease agreements, the Company is required to decommission its wind energy project equipment including the disassembly and removal of wind turbine generators and towers, substation and interconnection facilities, as well as foundations for the towers and substations, and to provide for restoration of the leased property at the end of the lease terms.

The Company records an initial asset retirement obligation at fair value as a liability in the period in which a legal obligation associated with the retirement of tangible long-lived assets occurs. The liability is accreted each period over the maximum term of the contractual agreements. The Company records the offsetting asset to the initial obligation as an increase to the carrying amount of the related long-lived asset and depreciates that cost over the maximum term of the contractual agreements. The residual value of the related long-lived asset is excluded from the calculation (see Note 5).

The Company uses significant assumptions and estimates to determine the amount of the asset retirement obligation. These estimates can change based on new information; therefore, the Company periodically re-evaluates these assumptions and estimates.

Impairment of Long-Lived Assets - The Company assesses the recoverability of its long-lived tangible assets when conditions are present which may indicate a potential impairment. The Company uses projected undiscounted cash flows of the related operations. These factors, along with management's plans with respect to operations, are considered in assessing the recoverability of long- lived assets. If the Company determines, based on such measures, that the carrying amount is impaired, the long-lived assets will be written down to their fair value with a corresponding charge to earnings. No impairment was recorded in 2014.

Capitalized Finance Costs - **Net** - Capitalized finance costs represent costs incurred to obtain financing and are amortized over the terms of the related debt agreement (see Note 6).

Derivative Instruments and Hedging Activities - The Company uses derivative instruments to minimize the impact of future variability in interest rates (see Note 9). The Company does not engage in speculative derivative activities or derivative trading activities.

Derivative instruments are accounted for under fair value accounting and are recorded on the balance sheet at fair value (see Note 7).

A derivative instrument may qualify for and be designated as part of a hedging relationship. For derivative instruments that qualify, cash flow hedge accounting may be elected to hedge the exposure to variability in expected future cash flows that is attributable to a particular risk. For these hedge relationships, the Company initially reports the effective portion of the gain or loss on the derivative instrument as a component of OCI or OCL on the consolidated statement of member's equity (deficit) until the period the hedged item affects net income. Ineffectiveness, if any, is recognized on the consolidated statement of comprehensive income (loss) immediately during the period.

Settlements from derivative instruments are included in operating activities on the consolidated statement of cash flows.

Revenue Recognition - Revenue is recognized as energy is delivered, pursuant to the PPA (see Note 10). The Company has also determined that the sale of energy and related Renewable Energy Certificates ("RECs") constitutes one unit of accounting. Because title to both the energy and RECs transfer at the point that the energy is delivered, revenue related to RECs is recognized as electrical power is delivered.

Income Taxes - As a single member limited liability company treated as a disregarded entity, the Company is treated for United States federal income tax purposes in the same manner as its owner. The Company is taxed as a partnership and is not subject to income taxation under United States federal law. The Company is subject to entity level tax in Illinois where it operates but as the Company's members are also subject to Illinois income taxation, any taxes on its income are the responsibility of its members. Therefore, the Company has made no accrual for federal or state income taxes as of December 31, 2014.

3. RECENT ACCOUNTING PRONOUNCEMENTS

In February 2013, the Financial Accounting Standards Board ("FASB") issued further guidance on reporting of amounts reclassified out of accumulated other comprehensive income (loss) ("AOCI" or "AOCL"). The amendment requires that an entity must report the effect of significant reclassifications out of AOCI or AOCL by the respective line items in net income if the amount being reclassified is required under U.S. GAAP. For other amounts that are not required under U.S. GAAP to be reclassified in their entirety to net income in the same reporting period, an entity is required to cross-reference other

disclosures required under U.S. GAAP that provide additional detail about those amounts. The Company adopted this guidance on January 1, 2014. Since this update only requires additional disclosures, adoption of this guidance did not materially impact the Company's financial condition, results of operations or cash flows. See Note 9 for the effect of significant reclassifications out of AOCI or AOCL on the respective line items on the consolidated statement of operations.

In May 2014, the FASB issued an update to accounting for revenue recognition, which provides a universal method for recognizing revenue. This update supersedes current revenue recognition guidance and most industry-specific guidance throughout the Accounting Standards Codification. The core principle of this guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The update requires entities to recognize revenue on the basis of transferring control of goods or services to customers, whereas prior guidance emphasized the transferring of risks and rewards. This guidance will be effective for annual reporting periods beginning after December 15, 2018, and will be applied retrospectively to all prior periods presented or apply the requirements in the year of adoption, through a cumulative adjustment. Early adoption is permitted for the year ending December 31, 2017. The Company is currently evaluating the potential impact of the adoption of this revised accounting guidance on its revenue recognition policy.

4. PROPERTY, PLANT AND EQUIPMENT - NET

As of December 31, 2014, property, plant and equipment - net, consisted of the following:

Land	$	5,961,878
Plant		345,031,714
Other property and equipment		5,605,643
Subtotal		356,599,235
Less accumulated depreciation		(31,533,689)
Property, plant and equipment - net	$	325,065,546

For the year ended December 31, 2013, $14,315,968 of depreciation expense was recorded on the consolidated statement of operations.

5. ASSET RETIREMENT OBLIGATION

As of December 31, 2014, the Company has recorded an asset retirement obligation of $6,072,681 and property, plant and equipment - net included the corresponding long-lived asset of $4,586,967, net of accumulated depreciation.

Amounts recorded during 2014 are summarized as follows:

Balance - January 1	$	5,694,028
Accretion expense		378,653
Balance - December 31	$	6,072,681

6. CAPITALIZED FINANCE COSTS - NET

Capitalized finance costs of $9,228,267 are being amortized over the remaining life of the related debt obligation. For the year ended December 31, 2014, $727,126 was amortized and included as a part of interest expense on the consolidated statement of operations. Accumulated amortization of such costs was $1,905,810 as of December 31, 2014.

7. FAIR VALUE MEASUREMENTS

Fair value refers to the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal market in which the reporting entity transacts based on the assumptions market participants would use when pricing the asset or liability. The fair value hierarchy prioritizes the information used to develop those assumptions giving priority, from highest to lowest, to quoted prices in active markets for identical assets and liabilities (Level 1); observable inputs not included in Level 1, for example, quoted prices for similar assets and liabilities (Level 2); and unobservable data (Level 3), for example, a reporting entity’s own internal data based on the best information available in the circumstances.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Company’s assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The Company identified its interest rate swaps ("Swaps") as items governed by fair value accounting. The Company uses market participant assumptions including assumptions of credit risk to value these derivatives. The Company performed a sensitivity analysis around the credit risk by considering changes to the utilized credit rating to determine whether such changes result in a significant change to the fair values. These inputs can be readily observable or market corroborated and are rendered Level 2 for purposes of disclosure.

The Company's financial assets and liabilities by level within the fair value hierarchy are summarized as follows:

Fair Value as of December 31, 2014	**Quoted Prices in Active Markets for Identical Assets Level 1**	**Significant Other Observable Inputs Level 2**	**Significant Unobservable Inputs Level 3**
Assets:			
Long-term risk management assets	$ —	$ 626,038	$ —
Liabilities:			
Risk management liabilities	$ —	$ 1,471,941	$ —

The determination of the fair values above incorporates various factors such as the liquidity premiums that may be demanded by market participants and the credit standing of the counterparties involved. Such valuation adjustments represent the amount of probable change due to default either by the Company or a third party. The credit reserve is developed based on the Company's expectation of the market participants' perspective of potential credit exposure. The calculation of the credit reserve on net asset positions is based on available market information including credit ratings and credit default swap rates. The Company also incorporates non-performance risk in net liability positions based on an assessment of market participants' assumptions of the Company's potential risk of default.

8. DEBT

On April 27, 2012, California Ridge entered into a credit agreement to provide term loan financing, a fixed rate note and letters of credit (see Note 11). The term loan bears interest of the London InterBank Offered Rate ("LIBOR") plus a fixed margin ranging from 2.75% to 3.25% through March 2023. At December 31, 2014, the interest rate on the term loan totaled 2.98%. The fixed rate note has an interest rate of 6.25% and matures in June 2032. The credit agreement contains provisions which prevent the distribution of available cash if there is an event of default or specified financial ratios are not met during a payment period. No such restrictions exist as of December 31, 2014. The credit agreement is secured by the Project assets.

The fair value of debt, including the current portion, is estimated by calculating the present value of the future principal and interest payments based on projections of LIBOR and market-adjusted estimates of credit risk.

The carrying values and fair values as of December 31, 2014, are summarized in the table below:

	Carrying Value	**Fair Value**
Term Loan	$ 124,939,918	$ 141,129,000
Fixed Rate Note	174,067,787	$ 252,107,000
Total	$ 299,007,705	$ 393,236,000

Repayments of outstanding debt obligations as of December 31, 2014, are scheduled as follows:

2015	$	14,680,445
2016		14,951,731
2017		15,012,803
2018		14,789,589
2019		15,416,651
Thereafter		224,156,486
Total	$	299,007,705

9. **INTEREST RATE SWAPS**

The Company has executed Swaps which meet the definition of derivative instruments (see Note 2). These Swaps are entered into in accordance with and as required by the covenants of the credit agreement and are secured in the same manner as the underlying debt.

The terms of the Swaps as of December 31, 2014, are summarized as follows:

Term	Notional	Pay Fixed Rate	Receive Floating Rate	Cash Flow Hedge Accounting Election Date
December 3, 2012 through December 31, 2022	Resets from $23,772,984 to $1,078,331	1.945%	Three-month LIBOR	April 27, 2012
Balance - December 31, 2014	$19,009,456			
December 3, 2012 through December 31, 2022	Resets from $21,051,121 to $954,869	1.945%	Three-month LIBOR	April 27, 2012
Balance - December 31, 2014	$16,832,988			
December 3, 2012 through December 31, 2022	Resets from $27,430,366 to $1,244,228	1.945%	Three-month LIBOR	April 27, 2012
Balance - December 31, 2014	$21,933,987			
December 3, 2012 through December 31, 2022	Resets from $23,772,984 to $1,078,331	1.945%	Three-month LIBOR	April 27, 2012
Balance - December 31, 2014	$19,009,456			
December 3, 2012 through December 31, 2022	Resets from $27,430,366 to $1,244,228	1.945%	Three-month LIBOR	April 27, 2012
Balance - December 31, 2014	$21,933,987			

The following table summarizes amounts recorded related to the Swaps:

Long-Term Risk Management Assets*		Current Risk Management Liabilities*		Settlement Payments Recorded in Interest Expense**	
$	626,038	$	1,471,941	$	1,851,751

* As of December 31, 2014
** For the year ended December 31, 2014

The following table represents the activity in AOCL for the Swaps at December 31, 2014:

Balance - January 1, 2014	$	322,525
Changes in fair value		(3,237,748)
Reclasses from AOCL to interest expense		1,869,321
Non-controlling interest share		68,000
Balance - December 31, 2014	$	(977,902)

At December 31, 2014, the portion of AOCL expected to be reclassified into interest expense on the consolidated statement of operations during the next twelve months is $1,471,941.

The Company's Swaps contain cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding amount. These cross-default provisions could be triggered if there was a non-performance event under specified indebtedness in excess of a certain threshold. On an ongoing basis, the Company assesses the appropriateness of these cross-default provisions in our contracts. As of December 31, 2014, the fair value of net derivative liabilities subject to cross-default provisions totaled $845,903. The Company believes that a non-performance event under these provisions is unlikely.

10. POWER AGREEMENT

On May 13, 2011, California Ridge entered into a 20-year PPA with TVA whereby the Project will sell the majority of its outputs from the initial delivery date through December 2032. The PPA qualifies for treatment as an operating lease; therefore, revenue related to the PPA is recognized as energy is delivered, as the lease payments are not fixed.

11. COMMITMENTS AND CONTINGENCIES

California Ridge leases land used by the Project under various operating lease agreements expiring on various dates through 2037. Lease expense is recognized on a straight-line basis if the agreement includes known escalating payments over the lease term. Some of the lease agreements include contingent rent payments based on a predetermined percentage of operating revenues of the Project. For 2014, total lease expense incurred was $2,226,418 of which $1,627,592 represented minimum rent and $185,113 represented contingent rent payments.

Estimated future minimum lease payments as of December 31, 2014, are as follows:

Years Ending December 31		
2015	$	1,660,144
2016		1,693,347
2017		1,727,214
2018		1,761,758
2019		1,796,993
Thereafter		39,036,740
Total minimum lease payments	$	47,676,196

At December 31, 2014, the Company had letter of credit lines of $32,616,933, of which $30,529,768 letters of credit were issued. The letters of credit provide security for obligations under Project-related contracts.

Pursuant to terms under the PPA, the Company is required to make payments to TVA if the guaranteed supply of energy is not met. The Company does not believe that such payments are likely to be required in the future.

12. RELATED PARTY TRANSACTIONS

On April 27, 2012, the Company entered into a Facility Management Agreement (“Agreement”) with Invenergy Services LLC (“Services”). The Agreement calls for a fixed monthly administrative payment of $14,500, escalating annually for the Consumer Price Index (“CPI”) which covers home office labor and out-of-pocket expenses. Under the Agreement, Services shall also be reimbursed for direct operating expenses. Per the Agreement, the Company shall pay Services a monthly management fee of $13,800 and an annual remote monitoring and reset fee of $184,250, each escalating annually for CPI. Such related party transactions for the year ended December 31, 2014, amounted to $1,683,596, which was expensed and included on the consolidated statement of operations.

Some third-party invoices are paid by Services or other related affiliates on behalf of the Company. Such invoices are billed to the Company and reimbursed at cost.

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Exhibit 99.4

CALIFORNIA RIDGE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)

	As of June 30, 2015	As of December 31, 2014
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 491,718	$ 355,947
Restricted cash	1,802,498	225,407
Accounts receivable	3,499,491	5,125,870
Prepaid expenses	383,409	316,206
Total current assets	6,177,116	6,023,430
LONG-TERM ASSETS:		
Property, plant and equipment - net	317,929,245	325,065,546
Restricted cash	15,311,593	11,012,718
Long-term inventory	353,549	278,667
Capitalized finance costs - net	6,958,886	7,322,457
Long-term risk management assets	547,529	626,038
Other long-term assets	395,575	395,575
Total long-term assets	341,496,377	344,701,001
TOTAL	$ 347,673,493	$ 350,724,431

See notes to Condensed Consolidated Financial Statements (Unaudited)

CALIFORNIA RIDGE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)
(CONTINUED)

	As of June 30, 2015	As of December 31, 2014
LIABILITIES AND EQUITY		
CURRENT LIABILITIES:		
Accounts payable	$ 70,724	$ 29,903
Accounts payable - related parties	357,613	360,326
Current portion of long-term debt	14,806,071	14,680,445
Risk management liabilities	1,331,968	1,471,941
Property taxes payable	3,438,482	2,466,949
Other liabilities and accrued expenses	1,063,036	877,505
Total current liabilities	21,067,894	19,887,069
LONG-TERM LIABILITIES:		
Long-term debt	275,166,141	284,327,260
Asset retirement obligation	6,274,597	6,072,681
Other long-term liabilities	1,726,358	1,475,339
Total long-term liabilities	283,167,096	291,875,380
Total liabilities	304,234,990	311,762,449
COMMITMENTS AND CONTINGENCIES (See Note 7)	—	—
EQUITY:		
Member's equity	38,119,832	33,862,755
Non-controlling interest	5,318,671	5,099,227
Total equity	43,438,503	38,961,982
TOTAL	$ 347,673,493	$ 350,724,431

See notes to Condensed Consolidated Financial Statements (Unaudited)

CALIFORNIA RIDGE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED)

	For the Six Months Ended June 30,	
	2015	**2014**
OPERATING REVENUES	$ 30,064,780	$ 33,047,687
OPERATING EXPENSES:		
Plant operating and maintenance expense	4,074,713	3,609,087
Depreciation and accretion expense	7,363,678	7,344,685
General and administrative expense	393,765	417,645
Taxes (other than income taxes)	1,233,475	1,233,475
Total operating expenses	13,065,631	12,604,892
INCOME FROM OPERATIONS	16,999,149	20,442,795
OTHER INCOME (EXPENSE):		
Interest expense	(9,015,322)	(9,339,592)
Other - net	(60,365)	(128,914)
Total other expense	(9,075,687)	(9,468,506)
NET INCOME	7,923,462	10,974,289
NON-CONTROLLING INTEREST SHARE	600,000	836,000
NET INCOME ATTRIBUTABLE TO MEMBER	$ 7,323,462	$ 10,138,289

See notes to Condensed Consolidated Financial Statements (Unaudited)

CALIFORNIA RIDGE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (UNAUDITED)

	For the Six Months Ended June 30,	
	2015	**2014**
NET INCOME	$ 7,923,462	$ 10,974,289
OTHER COMPREHENSIVE (INCOME) LOSS:		
Risk management activity	61,464	(1,192,033)
COMPREHENSIVE INCOME	7,984,926	9,782,256
NON-CONTROLLING INTEREST SHARE OF COMPREHENSIVE INCOME	603,000	776,000
COMPREHENSIVE LINCOME ATTRIBUTABLE TO MEMBER	$ 7,381,926	$ 9,006,256

See notes to Condensed Consolidated Financial Statements (Unaudited)

CALIFORNIA RIDGE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF MEMBER'S EQUITY (UNAUDITED)

		Member		
	Total	Accumulated Other Comprehensive Income (Loss)	Contributed Capital and Retained Earnings	Non-controlling Interest
BEGINNING EQUITY - January 1, 2015	$ 38,961,982	$ (977,902)	$ 34,840,657	$ 5,099,227
Comprehensive income:				
Net income	7,923,462	—	7,323,462	600,000
Other comprehensive income - risk management activity	61,464	58,464	—	3,000
Total comprehensive income	7,984,926	58,464	7,323,462	603,000
Capital distributions	(3,508,405)	—	(3,124,849)	(383,556)
ENDING EQUITY - June 30, 2015	$ 43,438,503	$ (919,438)	$ 39,039,270	$ 5,318,671

		Member		
	Total	Accumulated Other Comprehensive Income (Loss)	Contributed Capital and Retained Earnings	Non-controlling Interest
BEGINNING EQUITY - January 1, 2014	$ 41,672,656	$ 322,525	$ 36,178,357	$ 5,371,774
Comprehensive income:				
Net income	10,974,289	—	10,138,289	836,000
Other comprehensive income - risk management activity	(1,192,033)	(1,132,033)	—	(60,000)
Total comprehensive income	9,782,256	(1,132,033)	10,138,289	776,000
Capital distributions	(811,728)	—	(421,281)	(390,447)
ENDING EQUITY - June 30, 2014	$ 50,643,184	$ (809,508)	$ 45,695,365	$ 5,757,327

See notes to Condensed Consolidated Financial Statements (Unaudited)

CALIFORNIA RIDGE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)

	For Six Months Ended June 30, 2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 7,923,462	$ 10,974,289
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and accretion expense	7,363,678	7,344,685
Amortization of capitalized finance costs	363,571	363,582
Changes in assets and liabilities:		
Accounts receivable	1,626,379	2,115,948
Prepaid expenses	(67,203)	(82,123)
Long-term inventory	(74,882)	22,125
Accounts payable	40,821	(1,473)
Accounts payable - related parties	(3,143)	(35,977)
Other liabilities and accrued expenses	1,408,412	2,040,114
Net cash provided by operating activities	18,581,095	22,741,170
CASH FLOWS FROM INVESTING ACTIVITIES:		
Additions to property, plant and equipment	(25,460)	(188,817)
Restricted cash	(5,875,966)	(12,702,453)
Net cash provided by (used in) investing activities	(5,901,426)	(12,891,270)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Debt repayments	(9,035,493)	(9,080,754)
Capital distributions to member	(3,124,849)	(421,281)
Capital distributions to non-controlling interest	(383,556)	(390,447)
Net cash used in financing activities	(12,543,898)	(9,892,482)
NET DECREASE IN CASH AND CASH EQUIVALENTS	135,771	(42,582)
CASH AND CASH EQUIVALENTS - Beginning of year	355,947	478,667
CASH AND CASH EQUIVALENTS - End of period	$ 491,718	$ 436,085
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION - Cash paid during the period for interest	$ 8,652,821	$ 8,977,112

See notes to Condensed Consolidated Financial Statements (Unaudited)

1. DESCRIPTION OF BUSINESS

California Ridge Class B Holdings LLC, a Delaware limited liability company, together with its subsidiaries is herein defined as the “Company.” The purpose of the Company is to own, operate and maintain the California Ridge Wind Energy Center (the “Project”) located in Champaign and Vermilion counties, both in Illinois.

The Project is a 214 megawatt (“MW”) electricity generating facility with 134 wind turbine generator units. The Project commenced commercial operations in December 2012.

The Company is owned 100% by Invenergy Wind Operational Holdings LLC (“IWOH”). The Company owns 100% of the Class B membership interest in California Ridge Holdings LLC (“Holdings”), which directly owns 100% of the membership interest in California Ridge Wind Energy LLC (“California Ridge”), the direct owner of the Project. The membership interest of Holdings includes a third party investor, which is classified as non-controlling interest of the Company.

On June 30, 2015, Invenergy Wind Global LLC (“IWG”), an affiliate of the Company, entered into a Purchase and Sale Agreement (the “PSA”) with a third party to sell 90.1% of the equity interests in the Company. IWG will retain the remaining 9.9% equity interests in the Company. The sale is expected to close by the end of 2015.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

In the opinion of management, the accompanying unaudited condensed consolidated financial statements of the Company include all adjustments (consisting of normal, recurring items) necessary to present fairly its financial position and results of operations and cash flows for the periods presented. The Company has presented the condensed consolidated financial statements in accordance with U.S. generally accepted accounting principles ("GAAP") for interim financial information. Accordingly, the condensed consolidated financial statements do not include all the information and disclosures required by GAAP for complete financial statements. The accompanying unaudited condensed consolidated financial statements should be read in conjunction with the consolidated financial statements and notes thereto included in the annual financial statements for the fiscal year ended December 31, 2014.

Subsequent events were evaluated through August 17, 2015, the date the condensed consolidated financial statements were available to be issued.

Management Estimates

The preparation of condensed consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the condensed consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Restricted Cash

Restricted cash consists of cash held for purposes of paying operating and maintenance costs, capital expenditures and debt service obligations. Classification on the condensed consolidated balance sheet is consistent with related agreements. Fluctuations in restricted cash relate to seasonality of revenue and timing of payment obligations. The carrying amount of restricted cash approximates fair market value because of the short maturity of these instruments.

Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board ("FASB") issued an update to accounting for revenue recognition, which provides a universal method for recognizing revenue. The guidance provides that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The guidance is effective for annual reporting periods beginning after December 15, 2018, and will be applied retrospectively to all prior periods presented or apply the requirements in the year of adoption, through a cumulative adjustment. Early adoption is permitted for the year ending December 31, 2017. The Company is currently evaluating the potential impact of the adoption of this revised accounting guidance on its revenue recognition policy.

In February 2015, the FASB issued updated guidance which amends consolidation guidance by including changes to the variable and voting interest models used by entities to evaluate whether an entity should be consolidated. The guidance is effective for annual reporting periods beginning after December 15, 2016. Early adoption is permitted. The Company is currently evaluating the potential impact of the updated guidance on the condensed consolidated balance sheets, statements of operations and comprehensive income and statements of cash flows.

In April 2015, the FASB issued an update to the guidance of interest on simplifying the presentation of debt issuance costs, which requires debt issuance costs related to a recognized debt liability to be presented on the condensed consolidated balance sheets as a direct deduction from the debt liability. The guidance is effective for annual reporting periods beginning after December 15, 2015. The Company is evaluating the potential impact of the updated guidance on the condensed consolidated balance sheets.

3. PROPERTY, PLANT AND EQUIPMENT - NET

Property, plant and equipment - net, consisted of the following:

	June 30, 2015	December 31, 2014
Land	$ 5,961,878	$ 5,961,878
Plant	345,031,714	345,031,714
Other property and equipment	5,631,103	5,605,643
Subtotal	356,624,695	356,599,235
Less accumulated depreciation	(38,695,450)	(31,533,689)
Property, plant and equipment - net	$ 317,929,245	$ 325,065,546

The Company recorded $7,161,761 and $7,155,359 of depreciation expense for the six months ended June 30, 2015, and 2014, respectively, on the condensed consolidated statements of operations.

4. FAIR VALUE MEASUREMENTS

Fair value refers to the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal market in which the reporting entity transacts based on the assumptions market participants would use when pricing the asset or liability. The fair value hierarchy prioritizes the information used to develop those assumptions giving priority, from highest to lowest, to quoted prices in active markets for identical assets and liabilities (Level 1); observable inputs not included in Level 1, for example, quoted prices for similar assets and liabilities (Level 2); and unobservable data (Level 3), for example, a reporting entity's own internal data based on the best information available in the circumstances.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The Company identified its interest rate swaps ("Swaps") as items governed by fair value accounting. The Company uses market participant assumptions including assumptions of credit risk to value these derivatives. The Company performed a sensitivity analysis around the credit risk by considering changes to the utilized credit rating to determine whether such changes result in a significant change to the fair values. These inputs can be readily observable or market corroborated and are rendered Level 2 for purposes of disclosure.

The Company's risk management assets and liabilities by level within the fair value hierarchy are summarized as follows:

	Fair Value as of June 30, 2015		
	Level 1	**Level 2**	**Level 3**
Risk Management Assets			
Interest rate swaps	$ —	$ 547,529	$ —
Risk Management Liabilities			
Interest rate swaps	$ —	$ 1,331,968	$ —

	Fair Value as of December 31, 2014		
	Level 1	**Level 2**	**Level 3**
Risk Management Assets			
Interest rate swaps	$ —	$ 626,038	$ —
Risk Management Liabilities			
Interest rate swaps	$ —	$ 1,471,941	$ —

The determination of the fair values above incorporates various factors such as the liquidity premiums that may be demanded by market participants and the credit standing of the counterparties involved. Such valuation adjustments represent the amount of probable change due to default either by the Company or a third party. The credit reserve is developed based on the Company's expectation of the market participants' perspective of potential credit exposure. The calculation of the credit reserve on net asset positions is based on available market information including credit ratings and credit default swap rates. The Company also incorporates non-performance risk in net liability positions based on an assessment of market participants' assumptions of the Company's potential risk of default.

5. DEBT

On April 27, 2012, California Ridge entered into a credit agreement to provide term loan financing, a fixed rate note and letters of credit (see Note 7). The term loan bears interest of the London InterBank Offered Rate ("LIBOR") plus a fixed margin ranging from 2.75% to 3.25% through March 2023. The interest rate of the term loan totaled 3.03% and 2.98% at June 30, 2015, and December 31, 2014, respectively. The fixed rate note has an interest rate of 6.25% and matures in June 2032. The credit agreement contains provisions which prevent the distribution of available cash if there is an event of default or specified financial ratios are not met during a payment period. No such restrictions exist as of June 30, 2015. The credit agreement is secured by the Project assets.

The fair value of debt, including the current portion, is estimated by calculating the present value of the future principal and interest payments based on projections of LIBOR and market-adjusted estimates of credit risk.

The carrying values and fair values of the debt obligations are summarized in the tables below:

	June 30, 2015	
Debt Obligation	**Carrying Value**	**Fair Value**
Term Loan	$ 115,904,425	$ 130,204,000
Fixed Rate Note	174,067,787	247,238,000
Total	$ 289,972,212	$ 377,442,000

	December 31, 2014	
Debt Obligation	**Carrying Value**	**Fair Value**
Term Loan	$ 124,939,918	$ 141,129,000
Fixed Rate Note	174,067,787	252,107,000
Total	$ 299,007,705	$ 393,236,000

6. INTEREST RATE SWAPS

The Company has executed Swaps, which meet the definition of derivative instruments. These Swaps are entered into in accordance with and as required by the covenants of the credit agreement and are secured in the same manner as the underlying debt.

The terms of the Swaps are summarized as follows:

Term	Notional	Pay Fixed Rate	Receive Floating Rate	Cash Flow Hedge Accounting Election Date
December 3, 2012 through December 31, 2022	Resets from $123,457,821 to $5,599,987	1.945%	Three-month LIBOR	April 27, 2012
Balance - June 30, 2015	$91,586,789			
Balance - December 31, 2014	$98,719,874			

The following tables summarize amounts recorded related to the Swaps:

June 30, 2015		Six Months Ended June 30, 2015
Long-Term Risk Management Assets	**Current Risk Management Liabilities**	**Settlement Payments Recorded in Interest Expense**
$ 547,529	$ 1,331,968	$ 833,299

December 31, 2014		Six Months Ended June 30, 2014
Long-Term Risk Management Assets	**Current Risk Management Liabilities**	**Settlement Payments Recorded in Interest Expense**
$ 626,038	$ 1,471,941	$ 942,357

The following tables represent the activity recorded in accumulated other comprehensive income (loss) ("AOCI" or "AOCL") for the Swaps:

	June 30, 2015	June 30, 2014
Balance - January 1	$ (977,902)	$ 322,525
Changes in fair value	(786,421)	(2,147,627)
Reclasses from AOCL to interest expense	847,885	955,594
Non-controlling interest share	(3,000)	60,000
Balance - June 30	$ (919,438)	$ (809,508)

The portion of AOCL expected to be reclassified into interest expense on the condensed consolidated statements of operations during the next twelve months is $1,331,968 and $1,708,287 as of June 30, 2015 and 2014, respectively.

The Company's Swaps contain cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding amount. These cross-default provisions could be triggered if there was a non-performance event under specified indebtedness in excess of a certain threshold. On an ongoing basis, the Company assesses the appropriateness of these cross-default provisions in our contracts. The fair value of net derivative liabilities subject to cross-default provisions totaled $784,439 and $845,903 as of June 30, 2015 and December 31, 2014, respectively. The Company believes that a non-performance event under these provisions is unlikely.

7. COMMITMENTS AND CONTINGENCIES

California Ridge leases land used by the Project under various operating lease agreements expiring on various dates through 2037. Lease expense is recognized on a straight-line basis if the agreement includes known escalating payments over the lease term. Some of the lease agreements include contingent rent payments based on a predetermined percentage of operating revenues of the Project.

The Company recorded $1,043,139 and $1,152,467 of total lease expense, of which $830,072 and $813,796 represented minimum rent and $22,487 and $131,815 represented contingent rent payments for the six months ended June 30, 2015, and 2014, respectively.

The Company had available letter of credit lines totaling $32,792,933 and $32,616,933, of which $30,446,748 and $30,529,768 letters of credit were issued as of June 30, 2015, and December 31, 2014, respectively. The letters of credit provide security for obligations under Project-related contracts.

Pursuant to terms under the power purchase agreement, the Company is required to make payments to Tennessee Valley Authority ("TVA"), if the guaranteed supply of energy is not met. The Company does not believe that such payments are likely to be required in the future.

8. RELATED PARTY TRANSACTIONS

On April 27, 2012, the Company entered into a Facility Management Agreement ("Agreement") with Invenergy Services LLC ("Services"). The Agreement calls for a fixed monthly administrative payment of $14,500, escalating annually for the Consumer Price Index ("CPI") which covers home office labor and out-of-pocket expenses. Under the Agreement, Services shall also be reimbursed for direct operating expenses. Per the Agreement, the Company shall pay Services a monthly management fee of $13,800 and an annual remote monitoring and reset fee of $184,250, each escalating annually for CPI. The Company recorded $958,368 and $794,084 of such related party transactions for the six months ended June 30, 2015, and 2014, respectively, on the condensed consolidated statements of operations.

Some third-party invoices are paid by Services or other related affiliates on behalf of the Company. Such invoices are billed to the Company and reimbursed at cost.

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Exhibit 99.5

INDEPENDENT AUDITORS' REPORT

To the Managing Member of Prairie Breeze Class B Holdings LLC and Subsidiaries Chicago, Illinois

We have audited the accompanying consolidated financial statements of Prairie Breeze Class B Holdings LLC and Subsidiaries (a wholly owned subsidiary of Invenergy Prairie Breeze Holdings LLC) (the "Company"), which comprise the consolidated balance sheet as of December 31, 2014, and the related consolidated statements of operations, comprehensive loss, member’s equity, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Prairie Breeze Class B Holdings LLC and Subsidiaries as of December 31, 2014, and the results of their operations and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

/s/ Deloitte & Touche LLP
Chicago, IL
April 15, 2015

PRAIRIE BREEZE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET AS OF DECEMBER 31, 2014

ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$	5,625,638
Restricted cash		1,335,790
Accounts receivable		8,833,226
Prepaid expenses and other current assets		448,194
Total current assets		16,242,848
LONG-TERM ASSETS:		
Property, plant and equipment - net		402,609,158
Long-term inventory		470,646
Capitalized finance costs - net		3,327,424
Other long-term assets		2,287,336
Total long-term assets		408,694,564
TOTAL	$	424,937,412
LIABILITIES AND EQUITY		
CURRENT LIABILITIES:		
Accounts payable	$	235,480
Accounts payable - related parties		207,840
Current portion of long-term debt		3,332,145
Risk management liabilities		2,587,383
Accrued land owner expense		745,300
Property taxes payable		744,370
Other liabilities and accrued expenses		327,759
Total current liabilities		8,180,277
LONG-TERM LIABILITIES:		
Long-term debt		84,697,920
Asset retirement obligation		3,542,697
Long-term risk management liabilities		5,736,316
Other long-term liabilities		327,535
Total long-term liabilities		94,304,468
Total liabilities		102,484,745
COMMITMENTS AND CONTINGENCIES (See Note 11)		—
EQUITY:		
Member's equity		113,908,770
Non-controlling interest		208,543,897
Total equity		322,452,667
TOTAL	$	424,937,412

See notes to Consolidated Financial Statements

PRAIRIE BREEZE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

OPERATING REVENUES	$	15,158,186
OPERATING EXPENSES:		
Plant operating and maintenance expense		2,829,739
Depreciation and accretion expense		12,919,367
General and administrative expense		940,458
Taxes (other than income taxes)		807,149
Total operating expenses		17,496,713
LOSS FROM OPERATIONS		(2,338,527)
OTHER INCOME (EXPENSE):		
Interest expense		(8,373,522)
Other - net		(1,797,954)
Total other expense		(10,171,476)
NET LOSS		(12,510,003)
NON-CONTROLLING INTEREST SHARE		8,412,647
NET LOSS ATTRIBUTABLE TO MEMBER	$	(20,922,650)

See notes to Consolidated Financial Statements

PRAIRIE BREEZE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF COMPREHENSIVE LOSS
FOR THE YEAR ENDED DECEMBER 31, 2014

NET LOSS	$	(12,510,003)
OTHER COMPREHENSIVE LOSS:		
Risk management activity		(7,235,017)
COMPREHENSIVE LOSS		(19,745,020)
NON-CONTROLLING INTEREST SHARE OF COMPREHENSIVE INCOME (LOSS)		8,412,647
COMPREHENSIVE LOSS ATTRIBUTABLE TO MEMBER	$	(28,157,667)

See notes to Consolidated Financial Statements

PRAIRIE BREEZE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF MEMBER'S EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2014

		Member		
	Total	**Accumulated Other Comprehensive Income (Loss)**	**Contributed Capital and Retained Earnings**	**Non-controlling Interest**
BEGINNING EQUITY - January 1, 2014	$ 51,512,152	$ (884,881)	$ 51,830,182	$ 566,851
Comprehensive loss:				
Net income (loss)	(12,510,003)	—	(20,922,650)	8,412,647
Other comprehensive loss - risk management activity	(7,235,017)	(7,235,017)	—	—
Total comprehensive income (loss)	(19,745,020)	(7,235,017)	(20,922,650)	8,412,647
Capital contributions	298,819,305	—	96,836,456	201,982,849
Capital distributions	(8,133,770)	—	(5,715,320)	(2,418,450)
ENDING EQUITY - December 31, 2014	$ 322,452,667	$ (8,119,898)	$ 122,028,668	$ 208,543,897

See notes to Consolidated Financial Statements

PRAIRIE BREEZE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2014

CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$	(12,510,003)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and accretion expense		12,919,367
Unrealized (gains) losses on marked to market risk management contracts		203,801
Amortization of capitalized finance costs		2,061,962
Changes in assets and liabilities:		
Accounts receivable		(2,460,824)
Prepaid expenses and other current assets		(213,044)
Long-term inventory		(470,646)
Other long-term assets		(71,000)
Accounts payable		235,480
Accounts payable - related parties		131,191
Other liabilities and accrued expenses		1,935,147
Net cash provided by operating activities		1,761,431
CASH FLOWS FROM INVESTING ACTIVITIES:		
Additions to property, plant and equipment		(86,507,254)
Restricted cash		(797,850)
Other investing activities		1,620,000
Net cash provided by investing activities		(85,685,104)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from debt financings		24,500,000
Debt repayments		(225,627,008)
Cost of financing activities		(450,927)
Capital contributions from member		96,833,035
Capital contributions from non-controlling interests		201,982,849
Capital distributions to member		(5,715,320)
Capital distributions to non-controlling interests		(2,418,450)
Net cash used in financing activities		89,104,179
NET DECREASE IN CASH AND CASH EQUIVALENTS		5,180,506
CASH AND CASH EQUIVALENTS - Beginning of year		445,132
CASH AND CASH EQUIVALENTS - End of year	$	5,625,638
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION - Cash paid during the year for interest	$	7,820,396

See notes to Consolidated Financial Statements

1. DESCRIPTION OF BUSINESS

Prairie Breeze Class B Holdings LLC, a Delaware limited liability company, together with its subsidiaries is herein defined as the "Company." The purpose of the Company is to construct, own, operate and maintain the Prairie Breeze Energy Center (the "Project") located in Antelope, Boone and Madison counties, Nebraska.

The Project is a 200.6 megawatt ("MW") electricity generating facility with 118 wind turbine generator units. The Project commenced commercial operations in May 2014.

The Company is owned 100% by Invenergy Prairie Breeze Holdings LLC ("IPBH"). The Company owns 99% of the Class B membership interest in Prairie Breeze Holdings LLC ("Holdings"), which directly owns 100% of the membership interest in Prairie Breeze Wind Energy LLC ("Prairie Breeze"), the direct owner of the Project.

The Company controls through its management and contractual rights certain of its subsidiaries that are partially owned by other investors. Therefore, the Company is required to consolidate those subsidiaries and present the other investors' interests as non-controlling interests on the consolidated financial statements. Non-controlling interest is included as a component of equity on the consolidated balance sheet.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation and Basis of Presentation - The consolidated financial statements reflect operations of the Company and its subsidiaries and have been prepared in accordance with the accounting principles generally accepted in the United States ("U.S. GAAP"). All intercompany accounts and transactions are eliminated in consolidation.

A subsidiary's operating agreement calls for the allocation of profit and loss on an income tax basis. In addition, cash is distributed and other benefits allocated in varying amounts throughout the life of the subsidiary. Therefore, the Company and other investors' (collectively the "owners") interests in the subsidiary are not fixed, and the subsidiary applies the Hypothetical Liquidation at Book Value ("HLBV") method in allocating book profit or loss and other comprehensive income or loss to the owners. The HLBV method measures the amount of cash that each owner would receive at each reporting date, including tax benefits realized by the owners, upon a hypothetical liquidation of the subsidiary at the net book value of its underlying assets. The change in the amount of cash that each owner would receive at the reporting date compared to the amount it would have received on the previous reporting date represents the amount of profit or loss and other comprehensive income or loss allocated to each owner for the reporting period.

Subsequent events were evaluated through April 15, 2015, the date the consolidated financial statements were available to be issued.

Management Estimates - The preparation of consolidated financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Concentration of Credit Risk - The Company's sole customer is the Omaha Public Power District ("OPPD"). The Company has experienced no credit losses to date on its sales, and does not anticipate material credit losses to occur in the future with respect to related accounts receivable; therefore, no allowance for doubtful accounts has been provided.

Cash and Cash Equivalents - The Company maintains its cash in bank deposit accounts which are federally insured up to $250,000 per insured bank. Cash equivalents consist of money market funds with original maturities of three months or less. The carrying amount of cash equivalents approximates fair value because of the short maturity of these instruments.

Restricted Cash - Restricted cash consists of cash held for purposes of paying operating and maintenance costs and capital expenditures. Classification on the consolidated balance sheet is consistent with related agreements. The carrying amount of restricted cash approximates fair value because of the short maturity of these instruments.

Long-term Inventory - Inventories are stated at the lower of cost or market using the average cost method. As of December 31, 2014, $470,646 of long-term inventory was included on the consolidated balance sheet.

Property, Plant and Equipment - **Net** - Property, plant and equipment is stated at cost and is depreciated on a straight-line basis over the estimated useful lives of the assets, which range from 3 to 25 years. Maintenance and repairs will be charged to expense in the period incurred, while major improvements, which extend the useful lives, will be capitalized (see Note 4).

Asset Retirement Obligation - The Company enters into agreements to lease land on which to construct and operate its wind energy project. Pursuant to certain lease agreements, the Company is required to decommission its wind energy project equipment including the disassembly and removal of wind turbine generators and towers, substation and interconnection facilities, as well as foundations for the towers and substations, and to provide for restoration of the leased property at the end of the lease terms.

The Company records an initial asset retirement obligation at fair value as a liability in the period in which a legal obligation associated with the retirement of tangible long-lived assets occurs. The liability is accreted each period over the maximum term of the contractual agreements. The Company recorded the offsetting asset to the initial obligation as an increase to the carrying amount of the related long-lived asset and depreciates that cost over the maximum term of the contractual agreements. The residual value of the related long-lived asset is excluded from the calculation (see Note 5).

The Company uses significant assumptions and estimates to determine the amount of the asset retirement obligation. These estimates can change based on new information; therefore, the Company periodically re-evaluates these assumptions and estimates.

Impairment of Long-Lived Assets - The Company assesses the recoverability of its long-lived tangible assets when conditions are present which may indicate a potential impairment. The Company uses projected undiscounted cash flows of the related operations. These factors, along with management's plans with respect to operations, are considered in assessing the recoverability of long- lived assets. If the Company determines, based on such measures, that the carrying amount is impaired, the long-lived assets will be written down to their fair value with a corresponding charge to earnings. No impairment was recorded in 2014.

Capitalized Finance Costs - **Net** - Capitalized finance costs represent costs incurred to obtain financing and are amortized over the terms of the related debt agreements (see Note 6).

Derivative Instruments and Hedging Activities - The Company uses derivative instruments to minimize the impact of future variability in interest rates (see Notes 9). The Company does not engage in speculative derivative activities or derivative trading activities.

Derivative instruments are accounted for under fair value accounting and are recorded on the consolidated balance sheet at fair value (see Note 7).

The Company evaluates its derivative instruments to see if the criteria are met to qualify for hedge accounting. If hedge accounting is elected, the Company records the effectively hedged portion of the change in fair value of the derivative instrument as a component of other comprehensive income (loss) on the consolidated statement of comprehensive loss, and any ineffective portion as interest expense on the consolidated statement of operations. As contractual settlements of the derivative instrument are completed, amounts that were previously classified as other comprehensive income (loss) are reclassified into the consolidated statement of operations.

If derivative instruments have not been designated for hedge accounting, unrealized and realized gains and losses in fair value are included in interest expense on the consolidated statement of operations.

Settlements from derivative instruments are included in operating activities on the consolidated statement of cash flows.

Revenue Recognition - Revenue is recognized as energy is delivered, pursuant to the power purchase agreement ("PPA") (see Note 10). The Company has also determined that the sale of energy and related Renewable Energy Certificates ("RECs") constitutes one unit of accounting. Because title to both the energy and RECs transfer at the point that the energy is delivered, revenue related to RECs will also be recognized as electrical power is delivered.

Income Taxes - As a single member limited liability company treated as a disregarded entity, the Company is treated for United States federal income tax purposes in the same manner as its owner. The Company is taxed as a partnership and is not subject to income taxation under United States federal law and state laws of Nebraska where it operates. Therefore, the Company has made no accrual for federal or state income taxes as of December 31, 2014.

3. RECENT ACCOUNTING PRONOUNCEMENTS

In February 2013, the Financial Accounting Standards Board ("FASB") issued further guidance on reporting of amounts reclassified out of accumulated other comprehensive income (loss). The amendment requires that an entity must report the effect of significant reclassifications out of accumulated other comprehensive income (loss) by the respective line items in net income if the amount being reclassified is required under U.S. GAAP. For other amounts that are not required under U.S. GAAP to be reclassified in their entirety to net income in the same reporting period, an entity is required to cross-reference other disclosures required under U.S. GAAP that provide additional detail about those amounts. The Company adopted this guidance on January 1, 2014. Since this update only requires additional disclosures, adoption of this guidance did not materially impact the Company's financial condition, results of operations or cash flows. See Note 9 for the effect of significant reclassifications out of accumulated other comprehensive income (loss) on the respective line items on the consolidated statement of operations.

In May 2014, the FASB issued an update to accounting for revenue recognition, which provides a universal method for recognizing revenue. This update supersedes current revenue recognition guidance and most industry-specific guidance throughout the Accounting Standards Codification. The core principle of this guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The update requires entities to recognize revenue on the basis of transferring control of goods or services to customers, whereas prior guidance emphasized the transferring of risks and rewards. This guidance will be effective for annual reporting periods beginning after December 15, 2017, and will be applied retrospectively to all prior periods presented or apply the requirements in the year of adoption, through a cumulative adjustment. Early adoption is permitted for the year ending December 31, 2016. The Company is currently evaluating the potential impact of the adoption of this revised accounting guidance on its revenue recognition policy.

4. **PROPERTY, PLANT AND EQUIPMENT - NET**

As of December 31, 2014, property, plant and equipment - net, consisted of the following:

Land and land improvements	$	11,844,927
Plant		399,780,210
Other property and equipment		3,760,716
Subtotal		415,385,853
Less accumulated depreciation		(12,776,695)
Property, plant and equipment - net	$	402,609,158

For the year ended December 31, 2014, $12,733,716 of depreciation expense was recorded on the consolidated statement of operations.

As of December 31, 2014, $6,348,697 of reimbursable network upgrades were classified as accounts receivable on the consolidated balance sheet. During 2014 the Company received cash proceeds of $1,620,000 relating to reimbursable network upgrades.

Property, plant and equipment includes capitalized interest. For the year ended December 31, 2014, interest incurred was $12,035,774, of which $3,795,914 was capitalized and included in property, plant and equipment - net on the consolidated balance sheet and $8,239,860 was expensed and included in interest expense on the consolidated statement of operations.

5. **ASSET RETIREMENT OBLIGATION**

As of December 31, 2014, the Company has recorded an asset retirement obligation of $3,542,697 and property, plant and equipment - net includes a corresponding long-lived asset of $3,170,164, net of accumulated depreciation.

Amounts recorded during 2014 are summarized as follows:

Balance - January 1	$	3,357,046
Accretion expense		185,651
Balance - December 31	$	3,542,697

6. **CAPITALIZED FINANCE COSTS - NET**

Capitalized finance costs of $3,735,748 are being amortized over the remaining life of the related debt obligation (see Note 8). During 2014, $7,061,804 of fully amortized capitalized finance costs were written off. For the year ended December 31, 2014, $3,991,216 was amortized, of which $2,061,962 was expensed and included as a part of interest expense on the consolidated statement of operations, and $1,929,254 was capitalized into property, plant and equipment - net on the consolidated balance sheet. Accumulated amortization of such costs was $408,324 as of December 31, 2014.

7. **FAIR VALUE MEASUREMENTS**

Fair value refers to the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal market in which the reporting entity transacts based on the assumptions market participants would use when pricing the asset or liability. The fair value hierarchy prioritizes the information used to develop those assumptions giving priority, from highest to lowest, to quoted prices in active markets for identical assets and liabilities (Level 1); observable inputs not included in Level 1, for example, quoted prices for similar assets and liabilities (Level 2); and unobservable data (Level 3), for example, a reporting entity's own internal data based on the best information available in the circumstances.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair values assets and liabilities and their placement within the fair value hierarchy levels.

The Company identified its interest rate swaps ("Swaps") as items governed by fair value accounting as of December 31, 2014. The Company uses market participant assumptions including assumptions of credit risk to value these derivatives. The Company performed a sensitivity analysis around the credit risk by considering changes to the utilized credit rating to determine whether such changes result in a significant change to the fair values. These inputs can be readily observable, market corroborated, or deemed insignificant and are rendered Level 2 for purposes of disclosure.

The Company's financial liabilities by level within the fair value hierarchy are summarized as follows:

Fair Value as of December 31, 2014	**Quoted Prices in Active Markets for Identical Assets Level 1**	**Significant Other Observable Inputs Level 2**	**Significant Unobservable Inputs Level 3**
Liabilities - risk management liabilities	$ —	$ 8,323,699	$ —

The determination of the fair values above incorporates various factors such as the liquidity premiums that may be demanded by market participants, the credit standing of the counterparties involved. Such valuation adjustments represent the amount of probable change due to default either by the Company or a third party. The credit reserve is developed based on the Company's expectation of the market participants' perspective of potential credit exposure. The calculation of the credit reserve on net asset positions is based on available market information including credit ratings and credit default swap rates. The Company also incorporates non-performance risk in net liability positions based on an assessment of market participant's assumptions of the Company's potential risk of default.

8. DEBT

On September 27, 2013, the Company entered into a credit agreement to provide bridge loan financing, construction and term loan financing, and letters of credit (see Note 11). The bridge loan bore interest of the London InterBank Offered Rate ("LIBOR") plus a fixed margin of 1.875%. The bridge loan of$216,500,000 was repaid in full in May 2014 with capital contributions made by the Member and non-controlling interest.

The construction loan converted into a term loan in May 2014 and has a maturity date of May 2026. The Company prepaid $8,971,789 of the outstanding principal at term conversion. The term loan bears interest of LIBOR plus a fixed margin ranging from 3.00% to 3.75%. At December 31, 2014, the interest rate totaled 3.23%. At December 31, 2014, the carrying value of the term loan was $88,030,065. The credit agreement contains provisions which prevent the distribution of available cash if there is an event of default or specified financial ratios are not met during a payment period. No such restrictions exist as of December 31, 2014. The credit agreement is secured by the Company's Class B membership interest in its subsidiary.

The fair value of debt, including the current portion, is estimated by calculating the present value of the future principal and interest payments based on projections of LIBOR and market-adjusted estimates of credit risk. As of December 31, 2014, the fair value of the term loan is approximately $109,863,000.

Repayments of outstanding debt obligations as of December 31, 2014, are scheduled as follows:

2015	$	3,332,145
2016		4,240,406
2017		4,536,902
2018		4,295,353
2019		2,533,025
Thereafter		69,092,234
Total	$	88,030,065

The Company accounts for the increasing margins on the interest rate of its debt using the effective interest method over the life of the related debt obligation. As of December 31, 2014, $177,105 has been accrued in other long-term liabilities on the consolidated balance sheet.

9. **INTEREST RATE SWAPS**

Swaps are executed to protect the Company from future variability in interest rates and meet the definition of derivative instruments (see Note 2). These agreements are entered into in accordance with and as required by the covenants of the credit agreement and are secured in the same manner as the debt.

The terms of the Swaps are summarized as follows:

Term	Notional	Pay Fixed Rate	Receive Floating Rate	Cash Flow Hedge Accounting Election Date
March 1, 2014 through March 31, 2032	Resets from $48,578,537 to $3,551,091	3.383%	Three-month LIBOR	September 30, 2013
Balance - December 31, 2014	$44,015,033			
March 1, 2014 through March 31, 2032	Resets from $48,578,537 to $3,551,091	3.385%	Three-month LIBOR	September 30, 2013
Balance - December 31, 2014	$44,015,033			

The Company elected cash flow hedge accounting on the Swaps at September 30, 2013. On May 28, 2014, the Company executed an amendment to the Swaps which restated the outstanding notional schedule of the Swaps. Upon execution of the amendments, the Company elected to dedesignate the initial hedge election. The net loss of the Swaps as of the dedesignation date has been included in accumulated other comprehensive loss (“AOCL”) on the statement of member’s equity. Such amount will be recognized as either a gain or a loss within interest expense on the consolidated statement of operations as the hedged forecasted transactions occur throughout the remaining life of the Swaps.

On May 28, 2014, the Company elected to designate the amended Swaps for hedge accounting.

The following table summarizes amounts recorded related to the Swap:

Current Risk Management Liabilities*		Long-Term Risk Management Liabilities*		Settlement Payments Recorded in Interest Expense**		Changes in AOCL Recorded in Interest Expense**	
$	2,587,383	$	5,736,316	$	1,468,524	$	1,673,095

Reversal of Inception Fair Value Recorded in Interest Expense**		Ineffectiveness Recorded in Interest Expense**	
$	(1,673,095)	$	(203,801)

* As of December 31, 2014
** For the year ended December 31, 2014

The following table represents the activity in AOCL for the Swaps at December 31, 2014:

Balance - January 1, 2014	$	(884,881)
Changes in fair value		(9,668,025)
Reclasses from AOCL to interest expense		2,433,008
Balance - December 31, 2014	$	(8,119,898)

At December 31, 2014, the portion of AOCL expected to be reclassified into interest expense on the consolidated statement of operations during the next twelve months is $2,585,269.

The Swaps contain cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding amount. These cross-default provisions could be triggered if there was a non-performance event under specified indebtedness in excess of a certain threshold. On an ongoing basis, the Company assesses the appropriateness of these cross-default provisions in our contracts. As of December 31, 2014, the fair value of derivative liabilities subject to cross-default provisions totaled $8,323,699. The Company believes that a non-performance event under these provisions is unlikely.

10. POWER AGREEMENT

On February 7, 2013, Prairie Breeze entered into a 25-year PPA with OPPD whereby the Project will sell all of its outputs from the initial delivery date through April 2039. The PPA qualifies for treatment as an operating lease, therefore revenue related to the PPA is recognized as energy is delivered as the lease payments are not fixed.

11. COMMITMENTS AND CONTINGENCIES

The Company's subsidiary leases land used by the Project under various operating lease agreements expiring on various dates through 2039. Lease expense is recognized on a straight-line basis if the agreements include escalating payments over the lease term. For 2014, the total lease expense incurred was $903,320, of which $603,211 represented minimum rent and $149,679 represented contingent rent payments.

Estimated future minimum lease payments as of December 31, 2014 are as follows:

Years Ending December 31		
2015	$	939,454
2016		955,716
2017		972,303
2018		989,221
2019		1,006,479
Thereafter		23,377,644
Total minimum lease payments	$	28,240,817

At December 31, 2014, the Company had letter of credit lines of $13,406,506, of which $13,406,506 letters of credit were issued. The letters of credit provides security for obligations under Project-related contracts.

12. RELATED PARTY TRANSACTIONS

On September 27, 2013, Prairie Breeze entered into a Facility Management Agreement ("Agreement") with Invenergy Services LLC ("Services"). The Agreement calls for a fixed monthly administrative fee, which includes home office labor and out-of-pocket expenses, of $75,000 until Final Completion Date, then $14,500 from Final Completion Date to the termination of the agreement, escalating annually for the Consumer Price Index ("CPI"). Under the Agreement, Services shall also be reimbursed for direct operating expenses, including facility labor. Additionally, the Agreement requires an annual remote monitoring and reset fee of $163,873, escalating annually for CPI, starting at the Commercial Operations Date. Per the Agreement, Prairie Breeze shall pay Services a monthly management fee of $13,800, escalating annually for CPI, and a monthly energy services fee up to $10,000. Such related party transactions for the year ended December 31, 2014 were $1,851,657 of which $702,031 was capitalized and included as a part of property, plant and equipment - net on the consolidated balance sheet and $1,149,626 was expensed.

Some third-party invoices are paid by Services or other related affiliates on behalf of the Company. Such invoices are billed to the Company and reimbursed at cost.

During 2014, the Company paid a related party a development fee of $39,700,000 which was capitalized in property, plant and equipment **-** net on the consolidated balance sheet.

13. SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES

Noncash activities for the Company for the year ended December 31, 2014 that have been excluded from the consolidated statement of cash flows include the following:

Noncash investing activities:		
Additions to property, plant and equipment	$	(781,501)
Noncash financing activities:		
Capital contributions		3,421

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Exhibit 99.6

PRAIRIE BREEZE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)

	As of June 30, 2015	As of December 31, 2014
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 3,153,321	$ 5,625,638
Restricted cash	3,161,510	1,335,790
Accounts receivable	7,811,064	8,833,226
Prepaid expenses and other current assets	408,824	448,194
Total current assets	14,534,719	16,242,848
LONG-TERM ASSETS:		
Property, plant and equipment - net	395,644,935	402,609,158
Restricted cash	2,635,170	—
Long-term inventory	568,902	470,646
Capitalized finance costs - net	3,160,977	3,327,424
Other long-term assets	2,287,336	2,287,336
Total long-term assets	404,297,320	408,694,564
TOTAL	$ 418,832,039	$ 424,937,412

See notes to Condensed Consolidated Financial Statements (Unaudited)

PRAIRIE BREEZE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)
(CONTINUED)

	As of June 30, 2015	As of December 31, 2014
LIABILITIES AND EQUITY		
CURRENT LIABILITIES:		
Accounts payable	$ 47,863	$ 235,480
Accounts payable - related parties	348,090	207,840
Current portion of long-term debt	4,050,762	3,332,145
Risk management liabilities	2,487,543	2,587,383
Accrued land owner expense	961,743	745,300
Property taxes payable	1,039,082	744,370
Other liabilities and accrued expenses	103,477	327,759
Total current liabilities	9,038,560	8,180,277
LONG-TERM LIABILITIES:		
Long-term debt	82,306,387	84,697,920
Asset retirement obligation	3,640,656	3,542,697
Long-term risk management liabilities	4,150,108	5,736,316
Other long-term liabilities	1,965,518	327,535
Total long-term liabilities	92,062,669	94,304,468
Total liabilities	101,101,229	102,484,745
COMMITMENTS AND CONTINGENCIES (See Note 7)	—	—
EQUITY:		
Member's equity	111,391,553	113,908,770
Non-controlling interest	206,339,257	208,543,897
Total equity	317,730,810	322,452,667
TOTAL	$ 418,832,039	$ 424,937,412

See notes to Condensed Consolidated Financial Statements (Unaudited)

PRAIRIE BREEZE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED)

	For the Six Months Ended June 30,	
	2015	**2014**
OPERATING REVENUES	$ 11,693,089	$ 4,738,387
OPERATING EXPENSES:		
Plant operating and maintenance expense	2,280,446	633,141
Depreciation and accretion expense	8,414,917	4,469,172
General and administrative expense	298,085	670,238
Taxes (other than income taxes)	763,902	168,140
Total operating expenses	11,757,350	5,940,691
INCOME (LOSS) FROM OPERATIONS	(64,261)	(1,202,304)
OTHER INCOME (EXPENSE):		
Interest expense	(3,358,799)	(5,167,154)
Other - net	(71,588)	(1,228,991)
Total other expense	(3,430,387)	(6,396,145)
NET LOSS	(3,494,648)	(7,598,449)
NON-CONTROLLING INTEREST SHARE	(3,714,494)	10,674,558
NET INCOME (LOSS) ATTRIBUTABLE TO MEMBER	$ 219,846	$ (18,273,007)

See notes to Condensed Consolidated Financial Statements (Unaudited)

PRAIRIE BREEZE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (LOSS) (UNAUDITED)

	For the Six Months Ended June 30,	
	2015	**2014**
NET LOSS	$ (3,494,648)	$ (7,598,449)
OTHER COMPREHENSIVE INCOME (LOSS):		
Risk management activity	1,736,052	(4,192,768)
COMPREHENSIVE LOSS	(1,758,596)	(11,791,217)
NON-CONTROLLING INTEREST SHARE OF COMPREHENSIVE INCOME (LOSS)	(3,714,494)	10,674,558
COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO MEMBER	$ 1,955,898	$ (22,465,775)

See notes to Condensed Consolidated Financial Statements (Unaudited)

PRAIRIE BREEZE CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF MEMBER'S EQUITY (UNAUDITED)

		Member		
	Total	Accumulated Other Comprehensive Income (Loss)	Contributed Capital and Retained Earnings	Non-controlling Interest
BEGINNING EQUITY - January 1, 2015	$ 322,452,667	$ (8,119,898)	$ 122,028,668	$ 208,543,897
Comprehensive loss:				
Net income (loss)	(3,494,648)	—	219,846	(3,714,494)
Other comprehensive loss - risk management activity	1,736,052	1,736,052	—	—
Total comprehensive income (loss)	(1,758,596)	1,736,052	219,846	(3,714,494)
Capital contributions	1,968,853	—	—	1,968,853
Capital distributions	(4,932,114)	—	(4,473,115)	(458,999)
ENDING EQUITY - June 30, 2015	$ 317,730,810	$ (6,383,846)	$ 117,775,399	$ 206,339,257

		Member		
	Total	Accumulated Other Comprehensive Income (Loss)	Contributed Capital and Retained Earnings	Non-controlling Interest
BEGINNING EQUITY - January 1, 2014	$ 51,512,152	$ (884,881)	$ 51,830,182	$ 566,851
Comprehensive loss:				
Net income (loss)	(7,598,449)	—	(18,273,007)	10,674,558
Other comprehensive loss - risk management activity	(4,192,768)	(4,192,768)	—	—
Total comprehensive income (loss)	(11,791,217)	(4,192,768)	(18,273,007)	10,674,558
Capital contributions	292,820,971	—	94,842,971	197,978,000
Capital distributions	(1,589,999)	—	(1,589,999)	—
ENDING EQUITY - June 30, 2014	$ 330,951,907	$ (5,077,649)	$ 126,810,147	$ 209,219,409

See notes to Condensed Consolidated Financial Statements (Unaudited)

PRAIRIE BREEZE B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)

	For Six Months Ended June 30,	
	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (3,494,648)	$ (7,598,449)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and accretion expense	8,414,917	4,469,172
Unrealized (gains) losses on risk management contract	50,005	—
Amortization of capitalized finance costs	166,448	1,889,779
Changes in assets and liabilities:		
Accounts receivable	1,003,578	(1,560,068)
Prepaid expenses and other current assets	27,131	(28,817)
Long-term inventory	(98,256)	(195,008)
Other long-term assets	12,239	(25,000)
Accounts payable	(187,617)	—
Accounts payable - related parties	140,250	394,331
Other liabilities and accrued expenses	593,097	475,335
Net cash provided by (used in) operating activities	6,627,144	(2,178,725)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Additions to property, plant and equipment	(621,198)	(83,559,557)
Restricted cash	(4,460,890)	289,890
Other investing activities	618,805	1,400,000
Net cash used in investing activities	(4,463,283)	(81,869,667)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from debt financings	—	24,500,000
Debt repayments	(1,672,917)	(225,471,789)
Cost of financing activities	—	(408,530)
Capital contributions from non-controlling interest	1,968,853	197,978,000
Capital contributions from member	—	94,842,971
Capital distributions to non-controlling interest	(458,999)	—
Capital distributions to member	(4,473,115)	(1,589,999)
Net cash used in financing activities	(4,636,178)	89,850,653
NET DECREASE IN CASH AND CASH EQUIVALENTS	(2,472,317)	5,802,261
CASH AND CASH EQUIVALENTS - Beginning of year	5,625,638	445,132
CASH AND CASH EQUIVALENTS - End of period	$ 3,153,321	$ 6,247,393
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION - Cash paid during the period for interest	$ 3,142,644	$ 4,748,591

See notes to Condensed Consolidated Financial Statements (Unaudited)

1. DESCRIPTION OF BUSINESS

Prairie Breeze Class B Holdings LLC, a Delaware limited liability company, together with its subsidiaries is herein defined as the “Company.” The purpose of the Company is to construct, own, operate and maintain the Prairie Breeze Energy Center (the “Project”) located in Antelope, Boone and Madison counties, Nebraska.

The Project is a 200.6 megawatt (“MW”) electricity generating facility with 118 wind turbine generator units. The Project commenced commercial operations in May 2014.

The Company is owned 100% by Invenergy Prairie Breeze Holdings LLC (“IPBH”). The Company owns 99% of the Class B membership interest in Prairie Breeze Holdings LLC (“Holdings”), which directly owns 100% of the membership interest in Prairie Breeze Wind Energy LLC (“Prairie Breeze”), the direct owner of the Project. The membership interest of Holdings includes a third party investor, which is classified as non-controlling interest of the Company.

On June 30, 2015, Invenergy Wind Global LLC (“IWG”), an affiliate of the Company, entered into a Purchase and Sale Agreement (the “PSA”) with a third party to sell 90.1% of the equity interests in the Company. IWG will retain the remaining 9.9% equity interests in the Company. The sale is expected to close by the end of 2015.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

In the opinion of management, the accompanying unaudited condensed consolidated financial statements of the Company include all adjustments (consisting of normal, recurring items) necessary to present fairly its financial position and results of operations and cash flows for the periods presented. The Company has presented the condensed consolidated financial statements in accordance with U.S. generally accepted accounting principles ("GAAP") for interim financial information. Accordingly, the condensed consolidated financial statements do not include all the information and disclosures required by GAAP for complete financial statements. The accompanying unaudited condensed consolidated financial statements should be read in conjunction with the consolidated financial statements and notes thereto included in the annual financial statements for the fiscal year ended December 31, 2014.

Subsequent events were evaluated through August 17, 2015, the date the condensed consolidated financial statements were available to be issued.

Management Estimates

The preparation of condensed consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the condensed consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Restricted Cash

Restricted cash consists of cash held for purposes of paying operating and maintenance costs, capital expenditures and debt service obligations. Classification on the condensed consolidated balance sheet is consistent with related agreements. Fluctuations in restricted cash relate to seasonality of revenue and timing of payment obligations. The carrying amount of restricted cash approximates fair market value because of the short maturity of these instruments.

Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board ("FASB") issued an update to accounting for revenue recognition, which provides a universal method for recognizing revenue. The guidance provides that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The guidance is effective for annual reporting periods beginning after December 15, 2018, and will be applied retrospectively to all prior periods presented or apply the requirements in the year of adoption, through a cumulative adjustment. Early adoption is permitted for the year ending December 31, 2017. The Company is currently evaluating the potential impact of the adoption of this revised accounting guidance on its revenue recognition policy.

In February 2015, the FASB issued updated guidance which amends consolidation guidance by including changes to the variable and voting interest models used by entities to evaluate whether an entity should be consolidated. The guidance is effective for annual reporting periods beginning after December 15, 2016. Early adoption is permitted. The Company is currently evaluating the potential impact of the updated guidance on the condensed consolidated balance sheets, statements of operations and comprehensive income and statements of cash flows.

In April 2015, the FASB issued an update to the guidance of interest on simplifying the presentation of debt issuance costs, which requires debt issuance costs related to a recognized debt liability to be presented on the condensed consolidated balance sheets as a direct deduction from the debt liability. The guidance is effective for annual reporting periods beginning after December 15, 2015. The Company is evaluating the potential impact of the updated guidance on the condensed consolidated balance sheets.

3. PROPERTY, PLANT AND EQUIPMENT - NET

Property, plant and equipment - net, consisted of the following:

	June 30, 2015	December 31, 2014
Land	$ 11,844,927	$ 11,844,927
Plant	401,092,913	399,780,210
Other property and equipment	3,800,748	3,760,716
Subtotal	416,738,588	415,385,853
Less accumulated depreciation	(21,093,653)	(12,776,695)
Property, plant and equipment - net	$ 395,644,935	$ 402,609,158

The Company recorded $8,316,958 and $4,376,346 of depreciation expense for the six months ended June 30, 2015, and 2014, respectively, on the condensed consolidated statements of operations.

4. FAIR VALUE MEASUREMENTS

Fair value refers to the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal market in which the reporting entity transacts based on the assumptions market participants would use when pricing the asset or liability. The fair value hierarchy prioritizes the information used to develop those assumptions giving priority, from highest to lowest, to quoted prices in active markets for identical assets and liabilities (Level 1); observable inputs not included in Level 1, for example, quoted prices for similar assets and liabilities (Level 2); and unobservable data (Level 3), for example, a reporting entity's own internal data based on the best information available in the circumstances.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The Company identified its interest rate swaps ("Swaps") as items governed by fair value accounting. The Company uses market participant assumptions including assumptions of credit risk to value these derivatives. The Company performed a sensitivity analysis around the credit risk by considering changes to the utilized credit rating to determine whether such changes result in a significant change to the fair values. These inputs can be readily observable or market corroborated and are rendered Level 2 for purposes of disclosure.

The Company's risk management assets and liabilities by level within the fair value hierarchy are summarized as follows:

	Fair Value as of June 30, 2015		
	Level 1	**Level 2**	**Level 3**
Risk Management Liabilities			
Interest rate swaps	$ —	$ 6,637,651	$ —

	Fair Value as of December 31, 2014		
	Level 1	**Level 2**	**Level 3**
Risk Management Liabilities			
Interest rate swaps	$ —	$ 8,323,699	$ —

The determination of the fair values above incorporates various factors such as the liquidity premiums that may be demanded by market participants and the credit standing of the counterparties involved. Such valuation adjustments represent the amount of probable change due to default either by the Company or a third party. The credit reserve is developed based on the Company's expectation of the market participants' perspective of potential credit exposure. The calculation of the credit reserve on net asset positions is based on available market information including credit ratings and credit default swap rates. The Company also incorporates non-performance risk in net liability positions based on an assessment of market participants' assumptions of the Company's potential risk of default.

5. **DEBT**

On September 27, 2013, the Company entered into a credit agreement to provide bridge loan financing, construction and term loan financing and letters of credit. The bridge loan bore interest of the London InterBank Offered Rate ("LIBOR") plus a fixed margin of 1.875%. The bridge loan of $216,500,000 was repaid in full in May 2014 with capital contributions made by the member and noncontrolling interest.

The construction loan converted into a term loan in May 2014 and has a maturity date of May 2026. The Company prepaid $8,971,789 of the outstanding principal at term conversion. The interest rate of the term loan totaled 3.26% and 3.23% at June 30, 2015, and December 31, 2014, respectively. The credit agreement contains provisions which prevent the distribution of available cash if there is an event of default or specified financial ratios are not met during a payment period. No such restrictions exist as of June 30, 2015. The credit agreement is secured by the Company's Class B membership interest in its subsidiary.

The fair value of debt, including the current portion, is estimated by calculating the present value of the future principal and interest payments based on projections of LIBOR and market-adjusted estimates of credit risk.

The carrying values and fair values of the debt obligations are summarized in the tables below:

	June 30, 2015	
Debt Obligation	**Carrying Value**	**Fair Value**
Term Loan	$ 86,357,149	$ 108,030,000

	December 31, 2014	
Debt Obligation	**Carrying Value**	**Fair Value**
Term Loan	$ 88,030,065	$ 109,863,000

6. **INTEREST RATE SWAPS**

The Company has executed Swaps, which meet the definition of derivative instruments. These Swaps are entered into in accordance with and as required by the covenants of the credit agreement and are secured in the same manner as the underlying debt.

The terms of the Swaps are summarized as follows:

Term	**Notional**	**Pay Fixed Rate**	**Receive Floating Rate**	**Cash Flow Hedge Accounting Election Date**
March 1, 2014 through March 31, 2032	Resets from $48,578,537 to $3,551,091	3.383% / 3.385%	Three-month LIBOR	September 30, 2013
Balance - June 30, 2015	$86,357,150			
Balance - December 31, 2014	$88,030,066			

The following tables summarize amounts recorded related to the Swaps:

June 30, 2015	
Current Risk Management Liabilities	**Long-Term Risk Management Liabilities**
$ 2,487,543	$ 4,150,108

Six Months Ended June 30, 2015			
Settlement Payments Recorded in Interest Expense	**Changes in AOCL Recorded in Interest Expense**	**Reversal of Inception Fair Value Recorded in Interest Expense**	**Ineffectiveness Recorded in Interest Expense**
$ 1,366,856	$ (1,341,806)	$ 1,341,806	$ (50,004)

December 31, 2014	
Current Risk Management Liabilities	**Long-Term Risk Management Liabilities**
$ 2,587,383	$ 5,736,316

Six Months Ended June 30, 2014			
Settlement Payments Recorded in Interest Expense	Changes in AOCL Recorded in Interest Expense	Reversal of Inception Fair Value Recorded in Interest Expense	Ineffectiveness Recorded in Interest Expense
$ 470,710	$ (257,135)	$ 257,135	$ —

The following tables represent the activity recorded in accumulated other comprehensive loss ("AOCL") for the Swaps:

	June 30, 2015	June 30, 2014
Balance - January 1	$ (8,119,898)	$ (884,881)
Changes in fair value	358,463	(5,196,063)
Reclasses from AOCL to interest expense	1,377,589	1,003,295
Balance - June 30	$ (6,383,846)	$ (5,077,649)

The portion of AOCL expected to be reclassified into interest expense on the condensed consolidated statements of operations during the next twelve months is $2,482,227 and $2,751,944 as of June 30, 2015, and 2014, respectively.

The Company's Swaps contain cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding amount. These cross-default provisions could be triggered if there was a non-performance event under specified indebtedness in excess of a certain threshold. On an ongoing basis, the Company assesses the appropriateness of these cross-default provisions in our contracts. The fair value of net derivative liabilities subject to cross-default provisions totaled $6,637,651 and $8,323,699 as of June 30, 2015, and December 31, 2014, respectively. The Company believes that a non-performance event under these provisions is unlikely.

7. COMMITMENTS AND CONTINGENCIES

The Company's subsidiary leases land used by the Project under various operating lease agreements expiring on various dates through 2039. Lease expense is recognized on a straight-line basis if the agreement includes known escalating payments over the lease term. Some of the lease agreements include contingent rent payments based on a predetermined percentage of operating revenues of the Project.

The Company recorded $821,516 and $195,257 of total lease expense, of which $469,727 and $154,793 represented minimum rent and $169,102 and $2,857 represented contingent rent payments for the six months ended June 30, 2015, and 2014, respectively.

The Company had available letter of credit lines totaling $13,406,506, of which $13,059,153 and $13,406,506 letters of credit were issued as of June 30, 2015, and December 31, 2014. The letters of credit provide security for obligations under Project-related contracts.

8. RELATED PARTY TRANSACTIONS

On September 27, 2013, Prairie Breeze entered into a Facility Management Agreement ("Agreement") with Invenergy Services LLC ("Services"). The Agreement calls for a fixed monthly administrative fee, which includes home office labor and out-of-pocket expenses, of $75,000 until Final Completion Date, then $14,500 from Final Completion Date to the termination of the agreement, escalating annually for the Consumer Price Index ("CPI"). Under the Agreement, Services shall also be reimbursed for direct operating expenses, including facility labor. Additionally, the Agreement requires an annual remote monitoring and reset fee of $163,873, escalating annually for CPI, starting at the Commercial Operations Date. Per the Agreement, Prairie Breeze shall pay Services a monthly management fee of $13,800, escalating annually for CPI, and a monthly energy services fee up to $10,000.The Company recorded$847,605 and $1,028,245 of such related party transactions, of which $0 and $715,827 was capitalized and included as a part of property, plant and equipment - net on the condensed consolidated balance sheets and $847,605 and $312,418 was expensed on the condensed consolidated statements of operations, for the six months ended June 30, 2015, and 2014, respectively.

Some third-party invoices are paid by Services or other related affiliates on behalf of the Company. Such invoices are billed to the Company and reimbursed at cost.

On August 7, 2015, the Company entered into an Assignment, Co-tenancy, and Shared Facilities Agreement with multiple affiliates in which the Company has committed to assign a pro-rata share of certain shared facilities and shared easements to affiliates upon their achieving commercial operation. Additionally, the Company has contracted with another affiliate to manage the shared facilities.

9. SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES

Noncash activities that have been excluded from the condensed consolidated statements of cash flows include the following:

Noncash investing activities:	June 30, 2015	June 30, 2014
Additions to property, plant and equipment	$ (1,331,758)	$ (4,954,170)

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Exhibit 99.7

INDEPENDENT AUDITORS' REPORT

To the Managing Member of Prairie Breeze Wind Energy II LLC Chicago, Illinois

We have audited the accompanying financial statements of Prairie Breeze Wind Energy II LLC (the "Company"), which comprise the balance sheet as of December 31, 2014, and the related statements of operations, member’s equity, and cash flows for the period May 8, 2014 (date of inception) through December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Prairie Breeze Wind Energy II LLC, as of December 31, 2014, and the results of their operations and their cash flows for the period May 8, 2014 (date of inception) through December 31, 2014 in accordance with accounting principles generally accepted in the United States of America.

/s/ Deloitte & Touche LLP
Chicago, IL
August 13, 2015

PRAIRIE BREEZE WIND ENERGY II LLC
BALANCE SHEET AS OF DECEMBER 31, 2014

ASSETS		
LONG-TERM ASSETS:		
Property, plant and equipment - net	$	8,618
Deposits		714,583
Total long-term assets		723,201
TOTAL	$	723,201
MEMBER'S EQUITY		
COMMITMENTS AND CONTINGENCIES (See Note 7)		—
MEMBER'S EQUITY	$	723,201
TOTAL	$	723,201

See notes to Financial Statements

PRAIRIE BREEZE WIND ENERGY II LLC
STATEMENT OF OPERATIONS
FOR THE PERIOD MAY 8, 2014 (DATE OF INCEPTION) THROUGH DECEMBER 31, 2014

BUSINESS DEVELOPMENT EXPENSE	$	390,258
LOSS FROM OPERATIONS		390,258
NET LOSS	$	390,258

See notes to Financial Statements

PRAIRIE BREEZE WIND ENERGY II LLC
STATEMENT OF MEMBER'S EQUITY
FOR THE PERIOD MAY 8, 2014 (DATE OF INCEPTION) THROUGH DECEMBER 31, 2014

MEMBER'S EQUITY - May 8, 2014	$	—
Capital contributions		1,113,459
Net loss		(390,258)
MEMBER'S EQUITY - December 31, 2014	$	723,201

See notes to Financial Statements

PRAIRIE BREEZE WIND ENERGY II LLC
STATEMENT OF CASH FLOWS
FOR THE PERIOD MAY 8, 2014 (DATE OF INCEPTION) THROUGH DECEMBER 31, 2014

CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$	(390,258)
Net cash used in operating activities		(390,258)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Additions to property, plant and equipment		(8,618)
Deposits		(714,583)
Net cash used in investing activities		(723,201)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Capital contributions		1,113,459
Net cash provided by financing activities		1,113,459
NET CHANGE IN CASH AND CASH EQUIVALENTS		—
CASH AND CASH EQUIVALENTS - Beginning of period		—
CASH AND CASH EQUIVALENTS - End of year	$	—

See notes to Financial Statements

1. DESCRIPTION OF BUSINESS

Prairie Breeze Wind Energy II LLC, a Delaware limited liability company (the “Company”), was formed on May 8, 2014. The purpose of the Company is to develop, construct, own, operate and maintain the Prairie Breeze II Wind Farm (the “Project”) located in Elgin County, Nebraska.

The Company began construction of the Project in December 2014. The Project is an electricity generating facility with a maximum net generating capacity of 73.4 megawatts (“MW”). The Project is expected to commence commercial operation in December 2015.

As of December 31, 2014, IWFNA Development Holdings (“IWFNA”) directly owned 100% of the membership interest in the Company.

In May 2015, IWFNA assigned all membership interest in the Company to Prairie Breeze II Holdings LLC (“PBII”), which subsequently transferred the membership interest to Invenergy Wind Global LLC (“IWG”).

On June 30, 2015, IWG entered into a Purchase and Sale Agreement (the “PSA”) with a third party to sell 90.1% of the equity interests in the Company upon the Project achieving commercial operation. IWG will retain the remaining 9.9% equity interests in the Company. The sale is expected to close by the end of 2015.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation - The accompanying financial statements have been prepared in accordance with the accounting principles generally accepted in the United States (“U.S. GAAP”).

Subsequent events were evaluated through August 13, 2015, the date the financial statements were available to be issued.

Management Estimates - The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Deposits - Deposits are stated at cost and represent up-front payments for work to be performed on Project construction activities. Amounts are reclassified to property, plant and equipment upon being used. Amounts deposited are presented as investing activities on the statement of cash flows.

Property, Plant and Equipment - Property, plant and equipment is stated at cost, and once the Project commences commercial operation, will be depreciated on a straight-line basis over the estimated useful lives of the assets, which range from 3 to 25 years. Maintenance and repairs will be charged to expense in the period incurred, while major improvements, which extend the useful lives, will be capitalized (see Note 5).

Revenue Recognition - Revenue will be recognized as energy is delivered, pursuant to the power purchase agreement (“PPA”) with Lincoln Electric System (“LES”) (see Note 6). The Company has also determined that the sale of energy and related Renewable Energy Certificates (“RECs”) constitutes one unit of accounting. Since title to both the energy and RECs transfer at the point that the energy is delivered, revenue related to RECs will also be recognized as electrical power is delivered.

Income Taxes - As a single member limited liability company treated as a disregarded entity, the Company is treated for federal income tax purposes in the same manner as its owner. The Company is taxed as a partnership and is not subject to income taxation under federal law and the state laws of Nebraska where it operates. Therefore, the Company has made no accrual for federal or state income taxes as of December 31, 2014.

3. RECENT ACCOUNTING PRONOUNCEMENTS

In June 2014, the FASB issued an update on the accounting for development stage entities. Under the update, the definition of a development stage entity was removed, thereby removing the distinction between development stage entities and other reporting entities from U.S. GAAP and all incremental financial reporting requirements from U.S. GAAP for development stage entities. Specifically, the amendments in this update eliminate the requirements for development stage entities to: (i) present inception-to-date information in the statements of income, cash flows, and shareholder equity, (ii) label the financial statements as those of a development stage entity, (iii) disclose a description of the development stage activities in which the entity is engaged, and (iv) disclose in the first year in which the entity is no longer a development stage entity that in prior years it had been in the development stage. Additionally, the amendments to this update remove the exception provided to development stage entities for determining whether an entity is a variable interest entity on the basis of the amount of investment equity that is at risk. The guidance is effective for annual reporting periods beginning after December 15, 2015, with early adoption permitted. The Company elected to early adopt this update on January 1, 2014, and its financial statements conform to the requirements for development stage entities as outlined above.

4. SUBSEQUENT EVENTS

On August 7, 2015, an Equity Capital Contribution Agreement (“ECCA”) was executed between Prairie Breeze Expansion Class B Holdings (“PB Class B”) and Prairie Breeze Expansion Holdings LLC (“PBEH”), affiliates of the Company, and a third-party investor (“Class A Equity Investor”), whereby PBEH will issue additional interest to the Class A Equity Investor on the Funding Date, as defined in the ECCA. The Funding Date is expected to occur in November 2015, at which time the Company will be reassigned as a subsidiary of PB Class B and PBEH under the Consent and Agreement executed between IWG and the Class A Equity Investor.

On August 7, 2015, the Company entered into a credit agreement with a third party to provide a construction loan with total commitments of $109,185,113. The construction loan will mature on the earlier of the Funding Date as defined in the ECCA or January 31, 2016.

On August 7, 2015, the Company entered into a Facilities Management Agreement with Invenergy Services LLC, an affiliate of the Company.

On August 7, 2015, the Company entered into an Assignment, Co-tenancy, and Shared Facilities Agreement with multiple affiliates in which the Company has committed to acquire a pro-rata share of certain shared facilities and shared easements currently owned by an affiliate upon achieving commercial operation. Additionally, the Company has contracted with another affiliate to manage the shared facilities.

5. PROPERTY, PLANT AND EQUIPMENT

As of December 31, 2014, property, plant and equipment, consisted of $8,618 of construction work in progress.

6. POWER AGREEMENT

On December 17, 2014, the Company entered into a 25-year PPA with LES whereby the Project will sell all of its outputs from the initial delivery date through December 2040. The PPA qualifies for treatment as an operating lease; therefore, revenue related to the PPA will be recognized as energy is delivered, as the lease payments are not fixed.

7. COMMITMENTS AND CONTINGENCIES

The Company leases land used by the Project under various operating lease agreements expiring on various dates through 2040. Lease expense will be recognized on a straight-line basis in accordance with the escalating payments outlined in the agreements over the lease term once the Project commences commercial operation.

Estimated future minimum lease payments as of December 31, 2014, are as follows:

Years Ending December 31		
2015	$	41,117
2016		425,022
2017		431,011
2018		437,121
2019		443,352
Thereafter		10,954,282
Total minimum lease payments	$	12,731,905

In December 2014, the Company executed a Turbine Supply Agreement (“TSA”) with a third party to purchase wind turbines.

Pursuant to terms under the PPA, the Company is required to make payments to LES if the guaranteed supply of energy is not met. The Company does not believe that such payments are likely to be required in the future.

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Exhibit 99.8

PRAIRIE BREEZE WIND ENERGY II LLC
CONDENSED BALANCE SHEETS (UNAUDITED)

	As of June 30, 2015	As of December 31, 2014
ASSETS		
CURRENT ASSETS:		
Prepaid expenses and other current assets	186,186	—
Total current assets	186,186	—
LONG-TERM ASSETS:		
Property, plant and equipment - net	80,238,775	8,618
Deposits	601,907	714,583
Other long-term assets	193,872	—
Total long-term assets	81,034,554	723,201
TOTAL	$ 81,220,740	$ 723,201
LIABILITIES AND MEMBER'S EQUITY		
CURRENT LIABILITIES:		
Accounts payable	$ 2,500	—
Sales and use tax payable	2,997,245	—
Other liabilities and accrued expenses	59,102,193	—
Total current liabilities	62,101,938	—
LONG-TERM LIABILITIES:		
Asset retirement obligation	2,200,105	—
Total long-term liabilities	2,200,105	—
Total liabilities	64,302,043	—
COMMITMENTS AND CONTINGENCIES (See Note 5)	—	—
MEMBER'S EQUITY	16,918,697	723,201
TOTAL	$ 81,220,740	$ 723,201

See notes to Condensed Financial Statements (Unaudited)

PRAIRIE BREEZE WIND ENERGY II LLC
CONDENSED STATEMENT OF OPERATIONS (UNAUDITED)

	For the Six Months Ended June 30, 2015
OPERATING EXPENSES:	
Depreciation and accretion expense	$ 10,642
General and administrative expense	147,560
Business development expense	54,620
Total operating expenses	212,822
LOSS FROM OPERATIONS	(212,822)
NET LOSS	$ (212,822)

See notes to Condensed Financial Statements (Unaudited)

PRAIRIE BREEZE WIND ENERGY II LLC
CONDENSED STATEMENT OF MEMBER'S EQUITY (UNAUDITED)

MEMBER'S EQUITY - January 1, 2015	$	723,201
Capital contributions		16,683,465
Capital distributions		(275,147)
Net loss		(212,822)
MEMBER'S EQUITY - June 30, 2015	$	16,918,697

See notes to Condensed Financial Statements (Unaudited)

PRAIRIE BREEZE WIND ENERGY II LLC
CONDENSED STATEMENT OF CASH FLOWS (UNAUDITED)

CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$	(212,822)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and accretion expense		10,642
Changes in assets and liabilities:		
Prepaid expenses		(186,186)
Accounts payable		2,500
Other liabilities and accrued expenses		—
Net cash used in operating activities		(385,866)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Additions to property, plant and equipment		(16,024,410)
Deposits		112,676
Net cash used in investing activities		(15,911,734)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Capital contributions		16,683,465
Capital distributions		(275,147)
Other financing activities		(110,718)
Net cash provided by financing activities		16,297,600
NET INCREASE IN CASH AND CASH EQUIVALENTS		—
CASH AND CASH EQUIVALENTS - Beginning of year		—
CASH AND CASH EQUIVALENTS - End of period	$	—

See notes to Condensed Financial Statements (Unaudited)

1. DESCRIPTION OF BUSINESS

Prairie Breeze Wind Energy II LLC, a Delaware limited liability company (the “Company”), was formed on May 8, 2014. The purpose of the Company is to develop, construct, own, operate and maintain the Prairie Breeze II Wind Farm (the “Project”) located in Elgin County, Nebraska.

The Company began construction of the Project in December 2014. The Project is an electricity generating facility with a maximum net generating capacity of 73.4 megawatts (“MW”). The Project is expected to commence commercial operation in December 2015.

In May 2015, IWFNA Development Holdings LLC (“IWFNA”), the direct owner of 100% of the membership interest in the Company, assigned all membership interest in the Company to Prairie Breeze II Holdings LLC (“PBII”), which subsequently transferred the membership interest to Invenergy Wind Global LLC (“IWG”).

On June 30, 2015, IWG entered into a Purchase and Sale Agreement (the “PSA”) with a third party to sell 90.1% of the equity interests in the Company. IWG will retain the remaining 9.9% equity interests in the Company. The sale is expected to close by the end of 2015.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

In the opinion of management, the accompanying unaudited condensed financial statements of the Company include all adjustments (consisting of normal, recurring items) necessary to present fairly its financial position and results of operations and cash flows for the periods presented. The Company has presented the condensed financial statements in accordance with U.S. generally accepted accounting principles ("GAAP") for interim financial information. Accordingly, the condensed financial statements do not include all the information and disclosures required by GAAP for complete financial statements. The accompanying unaudited condensed financial statements should be read in conjunction with the financial statements and notes there included in the annual financial statements for the fiscal year ended December 31, 2014.

Subsequent events were evaluated through August 17, 2015, the date the condensed financial statements were available to be issued.

Management Estimates

The preparation of condensed financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the condensed financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Asset Retirement Obligation

The Company enters into agreements to lease land on which to construct and operate its wind energy project. Pursuant to certain lease agreements, the Company is required to decommission its wind energy project equipment including the disassembly and removal of wind turbine generators and towers, substation and interconnection facilities, as well as foundations for the towers and substations, and to provide for restoration of the leased property at the end of the lease terms.

The Company records an initial asset retirement obligation at fair value as a liability in the period in which a legal obligation associated with the retirement of tangible long-lived assets occurs. The liability is accreted each period over the maximum term of the contractual agreements. The Company recorded the offsetting asset to the initial obligation as an increase to the carrying amount of the related long-lived asset and depreciates that cost over the maximum term of the contractual agreements. The residual value of the related long-lived asset is excluded from the calculation.

The Company uses significant assumptions and estimates to determine the amount of the asset retirement obligation. These estimates can change based on new information; therefore, the Company periodically re-evaluates these assumptions and estimates.

Other Liabilities and Accrued Expenses

Other liabilities and accrued expenses represent construction costs incurred at the Project but not yet paid.

Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board (“FASB”) issued an update to accounting for revenue recognition, which provides a universal method for recognizing revenue. The guidance provides that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The guidance is effective for annual reporting periods beginning after December 15, 2018, and will be applied retrospectively to all prior periods presented or apply the requirements in the year of adoption, through a cumulative adjustment. Early adoption is permitted for the year ending December 31, 2017. The Company is currently evaluating the potential impact of the adoption of this revised accounting guidance on its revenue recognition policy.

In February 2015, the FASB issued updated guidance which amends consolidation guidance by including changes to the variable and voting interest models used by entities to evaluate whether an entity should be consolidated. The guidance is effective for annual reporting periods beginning after December 15, 2016. Early adoption is permitted. The Company is currently evaluating the potential impact of the updated guidance on the condensed balance sheets, statement of operations and statement of cash flows.

In April 2015, the FASB issued an update to the guidance of interest on simplifying the presentation of debt issuance costs, which requires debt issuance costs related to a recognized debt liability to be presented on the condensed balance sheets as a direct deduction from the debt liability. The guidance is effective for annual reporting periods beginning after December 15, 2015. The Company is evaluating the potential impact of the updated guidance on the condensed balance sheets.

Subsequent Events

On August 7, 2015, an Equity Capital Contribution Agreement (“ECCA”) was executed between Prairie Breeze Expansion Class B Holdings (“PB Class B”) and Prairie Breeze Expansion Holdings LLC (“PBEH”), affiliates of the Company, and a third-party investor (“Class A Equity Investor”), whereby PBEH will issue additional interest to the Class A Equity Investor on the Funding Date, as defined in the ECCA. The Funding Date is expected to occur in November 2015, at which time the Company will be reassigned as a subsidiary of PB Class B and PBEH under the Consent and Agreement executed between IWG and the Class A Equity Investor.

On August 7, 2015, the Company entered into a credit agreement with a third party to provide a construction loan with total commitments of $109,185,113. The construction loan will mature on the earlier of the Funding Date as defined in the ECCA or January 31, 2016.

On August 7, 2015, the Company entered into a Facilities Management Agreement with Invenergy Services LLC, an affiliate of the Company.

On August 7, 2015, the Company entered into an Assignment, Co-tenancy, and Shared Facilities Agreement with multiple affiliates in which the Company has committed to acquire a pro-rata share of certain shared facilities and shared easements currently owned by an affiliate upon achieving commercial operation. Additionally, the Company has contracted with another affiliate to manage the shared facilities.

3. PROPERTY, PLANT AND EQUIPMENT - NET

Property, plant and equipment - net, consisted of the following:

	June 30, 2015	December 31, 2014
Construction work in progress	$ 20,524,312	$ 8,618
Other property and equipment	59,718,082	—
Subtotal	80,242,394	8,618
Less accumulated depreciation	(3,619)	—
Property, plant and equipment - net	$ 80,238,775	$ 8,618

The Company recorded $3,619 of depreciation expense for the six months ended June 30, 2015, on the condensed statements of operations.

4. ASSET RETIREMENT OBLIGATION

As of June 30, 2015, the Company has recorded an asset retirement obligation of $2,200,105 and property, plant and equipment - net includes a corresponding long-lived asset of $2,189,463, net of accumulated depreciation.

Amounts recorded during 2015 are summarized as follows:

Balance - January 1, 2015	$ —
Liabilities incurred in current period	2,193,082
Accretion expense	7,023
Balance - June 30, 2015	$ 2,200,105

5. COMMITMENTS AND CONTINGENCIES

The Company leases land used by the Project under various operating lease agreements expiring on various dates through 2045. Lease expense will be recognized on a straight-line basis in accordance with the escalating payments outlined in the agreements over the lease term once the Project commences commercial operation. Some of the lease agreements include contingent rent payments based on a predetermined percentage of operating revenues of the Project.

In December 2014, the Company executed a Turbine Supply Agreement (“TSA”) with a third party to purchase wind turbines.

Pursuant to terms under the power purchase agreement, the Company is required to make payments to Lincoln Electric System (“LES”) if the guaranteed supply of energy is not met. The Company does not believe that such payments are likely to be required in the future.

6. RELATED PARTY TRANSACTIONS

Some third-party invoices are paid by related affiliates on behalf of the Company. Such invoices are billed to the Company and reimbursed at cost.

7. SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES

Noncash activities that have been excluded from the condensed statements of cash flows include the following:

Noncash investing activities:		
Additions to property, plant and equipment	$	(62,016,284)
Additions to asset retirement costs		2,193,082
Noncash financing activities:		
Cost of financing activities		(83,154)

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Exhibit 99.9

INDEPENDENT AUDITORS' REPORT

To the Managing Member of Raleigh Wind Power Partnership Chicago, Illinois

We have audited the accompanying financial statements of Raleigh Wind Power Partnership (the "Company"), which comprise the balance sheet as of December 31, 2014, and the related statements of operations, partners’ equity and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Raleigh Wind Power Partnership as of December 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

/s/ Deloitte & Touche LLP
Chicago, IL
March 13, 2015

RALEIGH WIND POWER PARTNERSHIP
BALANCE SHEET AS OF DECEMBER 31, 2014

ASSETS			
CURRENT ASSETS:			
Cash and cash equivalents	CDN	$	314,023
Restricted cash			3,595,607
Accounts receivable			4,077,166
Prepaid expenses			93,086
Total current assets			8,079,882
LONG-TERM ASSETS:			
Property, plant and equipment - net			164,867,672
Restricted cash			9,327,082
Long-term inventory			447,776
Capitalized finance costs - net			5,118,523
Total long-term assets			179,761,053
TOTAL	CDN	$	187,840,935
LIABILITIES AND PARTNERS' EQUITY			
CURRENT LIABILITIES:			
Accounts payable	CDN	$	51,233
Accounts payable - related parties			398,887
Current portion of long-term debt			6,748,325
Other liabilities and accrued expenses			775,191
Total current liabilities			7,973,636
LONG-TERM LIABILITIES:			
Long-term debt			141,115,373
Asset retirement obligation			1,413,462
Total long-term liabilities			142,528,835
Total liabilities			150,502,471
COMMITMENTS AND CONTINGENCIES (See Note 9)			—
PARTNERS' EQUITY			37,338,464
TOTAL	CDN	$	187,840,935

See notes to Financial Statements

RALEIGH WIND POWER PARTNERSHIP
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

OPERATING REVENUES	CDN	$	31,207,174
OPERATING EXPENSES:			
Plant operating and maintenance expense			3,842,398
Depreciation and accretion expense			7,930,161
General and administrative expense			374,877
Taxes (other than income taxes)			233,236
Total operating expenses			12,380,672
INCOME FROM OPERATIONS			18,826,502
OTHER INCOME (EXPENSE):			
Interest expense			(11,229,008)
Other - net			(37,246)
Total other expense			(11,266,254)
NET INCOME	CDN	$	7,560,248

See notes to Financial Statements

RALEIGH WIND POWER PARTNERSHIP
STATEMENT OF PARTNERS' EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2014

PARTNERS' EQUITY - January 1, 2014	CDN	$	37,855,944
Capital distributions			(8,077,728)
Net income			7,560,248
PARTNERS' EQUITY - December 31, 2014	CDN	$	37,338,464

See notes to Financial Statements

RALEIGH WIND POWER PARTNERSHIP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2014

CASH FLOWS FROM OPERATING ACTIVITIES:			
Net income	CDN	$	7,560,248
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and accretion expense			7,930,161
Amortization of capitalized finance costs			345,711
Changes in assets and liabilities:			
Accounts receivable			658,332
Prepaid expenses			41,389
Long-term inventory			(182,789)
Accounts payable			26,991
Accounts payable - related parties			199,868
Other liabilities and accrued expenses			(609,812)
Net cash provided by operating activities			15,970,099
CASH FLOWS FROM INVESTING ACTIVITIES:			
Additions to property, plant and equipment			(71,500)
Restricted cash			(1,346,889)
Other investing activities			124,330
Net cash used in investing activities			(1,294,059)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Debt repayments			(6,399,869)
Capital distributions			(8,077,728)
Net cash used in financing activities			(14,477,597)
NET INCREASE IN CASH AND CASH EQUIVALENTS			198,443
CASH AND CASH EQUIVALENTS - Beginning of year			115,580
CASH AND CASH EQUIVALENTS - End of year	CDN	$	314,023
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION - Cash paid during the year for interest	CDN	$	10,883,297

See notes to Financial Statements

RALEIGH WIND POWER PARTNERSHIP

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

1. DESCRIPTION OF BUSINESS

Raleigh Wind Power Partnership, an Ontario limited partnership (the “Company”), was formed on September 2, 2008. The purpose of the Company is to own, operate and maintain the Raleigh Wind Energy Centre (the “Project”), located in Chatham, Ontario.

The Project is a 78 megawatt (“MW”) electricity generating facility with 52 wind turbine generator units. The Project commenced commercial operations in January 2011.

The Company has two limited partners, a third-party investor (“Investor”) which owns 49 partnership units and Invenergy Green LP, which owns 51 partnership units of the Company, together (the “Limited Partners”). The general partner, Invenergy Canada Wind 1 Limited (“General Partner” and “ICW1”), owns 1 partnership unit of the Company.

At December 31, 2014, partners’ equity of $37.3 million was allocated $22.0 million to the Investor, $14.9 million to IGLP, and $0.4 million to ICW1.

Net income, or loss, and distributable cash of the Company are allocated to the General Partner and to the Limited Partners according to their pro-rata share of partnership units.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation - The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States (“U.S. GAAP”).

Subsequent events were evaluated through March 13, 2015, the date the financial statements were available to be issued.

Financial Statement Presentation -Items included in the financial statements are measured using the Canadian dollar, which is the currency of the primary economic environment in which the Company operates.

Management Estimates - The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Concentration of Credit Risk - The Company’s sole customer is the Ontario Wholesale Electric Power Market operated by the Ontario Independent Electricity System Operator (“IESO”). The Company has experienced no credit losses to date on its sales, and does not anticipate material credit losses to occur in the future with respect to related accounts receivable; therefore, no allowance for doubtful accounts has been provided.

Cash - The Company maintains its cash in bank deposit accounts held in the United States and in Canada. The accounts held in the United States are federally insured up to $250,000 (USD) per insured bank, whereas the accounts held in Canada are not insured. The Company has not experienced any losses in such accounts. Management believes the Company is not exposed to any significant credit risk on cash. The carrying amount of cash equivalents approximates fair value because of the short maturity of these instruments.

Restricted Cash - Restricted cash consists of cash held for purposes of paying operating and maintenance costs, capital expenditures and debt service requirements. Classification on the balance sheet is consistent with related agreements. The carrying amount of restricted cash approximates fair value because of the short maturity of these instruments.

Long-term Inventory - Inventories are stated at the lower of cost or market using the average cost method. As of December 31, 2014, $447,776 of long-term inventory was included on the balance sheet.

Property, Plant and Equipment - **Net** - Property, plant and equipment is stated at cost and is depreciated on a straight-line basis over the estimated useful lives of the assets, which range from 3 to 25 years. Maintenance and repairs are charged to expense in the period incurred, while major improvements, which extend the useful lives, are capitalized (see Note 4).

Asset Retirement Obligation - The Company enters into agreements to lease land on which to construct and operate its wind energy project. Pursuant to certain lease agreements, the Company is required to decommission its wind energy project equipment including the disassembly and removal of wind turbine generators and towers, substation and interconnection facilities, as well as foundations for the towers and substations, and to provide for restoration of the leased property at the end of the lease terms.

The Company records an initial asset retirement obligation at fair value as a liability in the period in which a legal obligation associated with the retirement of tangible long-lived assets occurs. The liability is accreted each period over the maximum term of the contractual agreements. The Company records the offsetting asset to the initial obligation as an increase to the carrying amount of the related long-lived asset and depreciates that cost over the maximum term of the contractual agreements. The residual value of the related long-lived asset is excluded from the calculation (see Note 5).

The Company uses significant assumptions and estimates to determine the amount of the asset retirement obligation. These estimates can change based on new information; therefore, the Company periodically re-evaluates these assumptions and estimates.

Impairment of Long-Lived Assets - The Company assesses the recoverability of its long-lived tangible assets when conditions are present which may indicate a potential impairment. The Company uses projected undiscounted cash flows of the related operations. These factors, along with management's plans with respect to operations, are considered in assessing the recoverability of long- lived assets. If the Company determines, based on such measures, that the carrying amount is impaired, the long-lived assets will be written down to their fair value with a corresponding charge to earnings. No impairment was recorded in 2014.

Capitalized Finance Costs - **Net** - Capitalized finance costs represent costs incurred to obtain financing and are amortized over the terms of the related debt agreement (see Note 6).

Revenue Recognition - The Company sells 100% of its electricity production to the IESO. The Company has also entered into a 20 year Renewable Energy Supply III Contract ("RES III") with the Ontario Power Authority ("OPA"), whereby the OPA guarantees a Contract Price per megawatt of electricity sold (see Note 8). Revenue is recognized as electricity is delivered, pursuant to the RES III. Taxes collected from customers are accounted for on a net basis.

Raleigh has entered into an Ecoenergy for Renewable Power Repayable Contribution Agreement ("Contribution Agreement") with Her Majesty the Queen in Right of Canada which provides the opportunity to receive incentive payments for the eligible production of the Project over a ten-year period. Revenue is recorded monthly, based on the amount of eligible production generated and the incentive value, as provided in the Contribution Agreement. Raleigh may be required to repay a portion of the incentive payments if certain conditions, as defined in the Contribution Agreement, are met. No repayments were required for the year ended December 31, 2014, and operating revenues of $2,441,512 were recognized on the statement of operations related to this Contribution

Agreement.

Income Taxes - As a Canadian partnership, the Company is not subject to income taxation under either Canadian or US federal law, or the provincial laws of Ontario where it operates. Therefore, the Company has made no accrual for income taxes as of December 31, 2014.

3. RECENT ACCOUNTING PRONOUNCEMENTS

In May 2014, the Financial Accounting Standards Board ("FASB") issued an update to accounting for revenue recognition, which provides a universal method for recognizing revenue. This update supersedes current revenue recognition guidance and most industry-specific guidance throughout the Accounting Standards Codification. The core principle of this guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The update requires entities to recognize revenue on the basis of transferring control of goods or services to customers, whereas prior guidance emphasized the transferring of risks and rewards. This guidance will be effective for annual reporting periods beginning after December 15, 2017, and will be applied retrospectively to all prior periods presented or apply the requirements in the year of adoption, through a cumulative adjustment. Early adoption is permitted for the year ending December 31, 2016. The Company is currently evaluating the potential impact of the adoption of this revised accounting guidance on its revenue recognition policy.

4. PROPERTY, PLANT AND EQUIPMENT - NET

As of December 31, 2014, property, plant and equipment - net, consisted of the following:

Land and land improvements	$	15,657,950
Plant		178,608,349
Other property and equipment		1,366,290
Subtotal		195,632,589
Less accumulated depreciation		(30,764,917)
Property, plant and equipment - net	$	164,867,672

At December 31, 2014, $7,840,198 of depreciation expense was recorded on the statement of operations.

5. ASSET RETIREMENT OBLIGATION

As of December 31, 2014, the Company has recorded an asset retirement obligation of $1,413,462 and property, plant and equipment - net includes a corresponding long-lived asset of $902,052, net of accumulated depreciation.

Amounts recorded during 2014 are summarized as follows:

Balance - January 1	$	1,323,499
Accretion expense		89,963
Balance - December 31	$	1,413,462

6. CAPITALIZED FINANCE COSTS - NET

Capitalized finance costs of $6,847,078 are being amortized over the remaining life of the related debt obligation. For the year ended December 31, 2014, $345,711 was amortized, and included as a part of interest expense on the statement of operations. Accumulated amortization of such costs was $1,728,555 as of December 31, 2014.

7. **DEBT**

On January 15, 2010, the Company entered into a credit agreement to provide term loan financing and letters of credit (see Note 9). The term loan financing is comprised of two tranches; a term loan (“Tranche A”) and an accordion loan (“Tranche B”). Tranche A and B will mature on June 30, 2030 and December 31, 2020, respectively. Tranche A bears interest at a fixed rate of 7.125% and Tranche B bears interest at a fixed rate of 6.208%. At December 31, 2014, the carrying value of Tranche A was $143,221,864 and Tranche B was $4,641,834. The credit agreement contains provisions which prevent the distribution of available cash if there is an event of default or specified financial ratios are not met during a payment period. No such restrictions exist as of December 31, 2014. The credit agreement is secured by the Project assets.

The fair value of debt, including the current portion, is estimated by calculating the present value of the future principal and interest payments based on projections of the Canadian Government Bond yields over the expected remaining life of the debt and market-adjusted estimates of credit risk. As of December 31, 2014, the fair value of the Tranche A and Tranche B is approximately $188,733,000.

Repayments of outstanding debt obligations as of December 31, 2014, are scheduled as follows:

2015	$	6,748,325
2016		7,137,006
2017		7,538,514
2018		7,796,017
2019		8,139,585
Thereafter		110,504,251
Total	$	147,863,698

8. **RENEWABLE ENERGY SUPPLY III CONTRACT**

The Company has a 20 year RES III Contract with the OPA for the Company to construct and produce environmentally clean energy for the Ontario power market. The OPA does not take any electricity from the Project but guarantees a Contract Price for each megawatt of electricity sold. The Project sells 100% of its electricity to the IESO, and the IESO pays the Project for electricity produced based on market prices. If market prices are below the Contract Price with the OPA, the OPA will pay the Project for the difference. If market prices are above the Contract Price, the Project will pay the OPA for the difference (see Note 2). Revenues earned related to the RES III Contract for the year ended December 31, 2014 were $21,746,232.

9. **COMMITMENTS AND CONTINGENCIES**

The Company leases land used by the Project under various operating lease agreements that extend through 2032. Some of the lease agreements include contingent rent payments based on a predetermined percentage of operating revenues of the Project. For 2014, total lease expense incurred was $867,573 of which $215,660 represented minimum rent and $651,913 represented contingent rent payments.

Estimated future minimum lease payments as of December 31, 2014 are as follows:

Years Ending December 31		
2015	$	215,660
2016		215,660
2017		215,660
2018		215,660
2019		215,660
Thereafter		2,605,892
Total minimum lease payments	$	3,684,192

At December 31, 2014, the Company had letter of credit lines of $1,950,000, from which a $1,950,000 letter of credit was issued. The letter of credit provides security for obligations under Project-related contracts.

10. **RELATED PARTY TRANSACTIONS**

The Company is counterparty to a Facility Management Agreement ("Agreement") with Invenergy Services Canada ULC ("Services"). The Agreement calls for a fixed monthly administration fee which includes home office labor and out-of-pocket expenses of $14,000, escalating annually for Consumer Price Index ("CPI"). Under the Agreement, Services shall also be reimbursed for direct operating expenses, including facility labor. Additionally, the Agreement calls for a semi-annual management fee of $81,000, escalating annually for CPI. Such related party transactions for the year ended December 31, 2014 were $1,090,466.

Some third-party invoices are paid by Services or other related affiliates on behalf of the Company. Such invoices are billed to the Company and reimbursed at cost.

* * * * * *

Exhibit 99.10

RALEIGH WIND POWER PARTNERSHIP
CONDENSED BALANCE SHEETS (UNAUDITED)

		As of June 30, 2015	As of December 31, 2014
ASSETS			
CURRENT ASSETS:			
Cash and cash equivalents	CDN	$ 280,087	$ 314,023
Restricted cash		6,294,466	3,595,607
Accounts receivable		2,285,201	4,077,166
Prepaid expenses		125,535	93,086
Total current assets		8,985,289	8,079,882
LONG-TERM ASSETS:			
Property, plant and equipment - net		160,932,359	164,867,672
Restricted cash		9,125,615	9,327,082
Long-term inventory		442,219	447,776
Capitalized finance costs - net		4,945,668	5,118,523
Total long-term assets		175,445,861	179,761,053
TOTAL	CDN	$ 184,431,150	$ 187,840,935
LIABILITIES AND PARTNERS' EQUITY			
CURRENT LIABILITIES:			
Accounts payable	CDN	$ 39,392	$ 51,233
Accounts payable - related parties		216,737	398,887
Current portion of long-term debt		6,936,730	6,748,325
Other liabilities and accrued expenses		515,688	775,191
Total current liabilities		7,708,547	7,973,636
LONG-TERM LIABILITIES:			
Long-term debt		136,740,708	141,115,373
Asset retirement obligation		1,461,501	1,413,462
Total long-term liabilities		138,202,209	142,528,835
Total liabilities		145,910,756	150,502,471
COMMITMENTS AND CONTINGENCIES (See Note 5)		—	—
PARTNERS' EQUITY		38,520,394	37,338,464
TOTAL	CDN	$ 184,431,150	$ 187,840,935

See notes to Condensed Financial Statements (Unaudited)

RALEIGH WIND POWER PARTNERSHIP
CONDENSED STATEMENTS OF OPERATIONS (UNAUDITED)

		For the Six Months Ended June 30,	
		2015	2014
OPERATING REVENUES	CDN	$ 15,971,796	$ 17,502,589
OPERATING EXPENSES:			
Plant operating and maintenance expense		1,917,939	1,577,531
Depreciation and accretion expense		3,983,352	3,970,691
General and administrative expense		164,904	199,351
Taxes (other than income taxes)		114,673	120,670
Total operating expenses		6,180,868	5,868,243
INCOME FROM OPERATIONS		9,790,928	11,634,346
OTHER INCOME (EXPENSE):			
Interest expense		(5,481,475)	(5,685,254)
Other - net		(23,047)	(16,064)
Total other expense		(5,504,522)	(5,701,318)
NET INCOME	CDN	$ 4,286,406	$ 5,933,028

See notes to Condensed Financial Statements (Unaudited)

RALEIGH WIND POWER PARTNERSHIP
CONDENSED STATEMENT OF PARTNERS' EQUITY (UNAUDITED)

		For the Six Months Ended June 30,	
		2015	**2014**
PARTNERS' EQUITY - January 1	CDN	$ 37,338,464	$ 37,855,944
Capital distributions		(3,104,476)	(1,327,236)
Net income		4,286,406	5,933,028
PARTNERS' EQUITY - June 30	CDN	$ 38,520,394	$ 42,461,736

See notes to Condensed Financial Statements (Unaudited)

RALEIGH WIND POWER PARTNERSHIP
CONDENSED STATEMENTS OF CASH FLOWS (UNAUDITED)

		For Six Months Ended June 30, 2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net income	CDN	$ 4,286,406	$ 5,933,028
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and accretion expense		3,983,352	3,970,691
Amortization of capitalized finance costs		172,855	172,855
Changes in assets and liabilities:			
Accounts receivable		1,791,965	1,675,157
Prepaid expenses		(32,449)	(17,035)
Long-term inventory		5,557	14,248
Accounts payable		(11,841)	(8,545)
Accounts payable - related parties		(182,150)	39,060
Other liabilities and accrued expenses		(259,503)	(942,513)
Net cash provided by operating activities		9,754,192	10,836,946
CASH FLOWS FROM INVESTING ACTIVITIES:			
Restricted cash		(2,497,392)	(5,433,697)
Net cash used in investing activities		(2,497,392)	(5,433,697)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Debt repayments		(4,186,260)	(4,017,832)
Capital distributions		(3,104,476)	(1,327,236)
Net cash used in financing activities		(7,290,736)	(5,345,068)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS		(33,936)	58,181
CASH AND CASH EQUIVALENTS - Beginning of year		314,023	115,580
CASH AND CASH EQUIVALENTS - End of period	CDN	$ 280,087	$ 173,761
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION - Cash paid during the period for interest	CDN	$ 5,287,337	$ 5,512,399

See notes to Condensed Financial Statements (Unaudited)

1. DESCRIPTION OF BUSINESS

Raleigh Wind Power Partnership, an Ontario limited partnership (the "Company"), was formed on September 2, 2008. The purpose of the Company is to own, operate and maintain the Raleigh Wind Energy Centre (the "Project"), located in Chatham, Ontario.

The Project is a 78 megawatt ("MW") electricity generating facility with 52 wind turbine generator units. The Project commenced commercial operations in January 2011.

The Company has two limited partners, a third-party investor ("Investor") which owns 49 partnership units and Invenergy Green LP ("IGLP), which owns 51 partnership units of the Company, together (the "Limited Partners"). The general partner, Invenergy Canada Wind 1 Limited ("General Partner" and "ICW1"), owns one partnership unit of the Company.

Partners' equity of $38.5 million and $37.3 million was allocated $22.6 million and $22.0 million to the Investor, $15.5 million and $14.9 million to IGLP and $0.4 million and $0.4 million to ICW1 as of June 30, 2015, and December 31, 2014, respectively.

Net income, or loss, and distributable cash of the Company are allocated to the General Partner and to the Limited Partners according to their pro-rata share of partnership units.

On June 30, 2015, Invenergy Wind Canada Green Holdings LLC, an affiliate of the Company, entered into a Raleigh Asset Purchase and Sale Agreement (the "PSA") with a third party to sell all assets of the Company. The sale is expected to close by the end of 2015.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

In the opinion of management, the accompanying unaudited condensed financial statements of the Company include all adjustments (consisting of normal, recurring items) necessary to present fairly its financial position and results of operations and cash flows for the periods presented. The Company has presented the condensed financial statements in accordance with U.S. generally accepted accounting principles ("GAAP") for interim financial information. Accordingly, the condensed financial statements do not include all the information and disclosures required by GAAP for complete financial statements. The accompanying unaudited condensed financial statements should be read in conjunction with the financial statements and notes there included in the annual financial statements for the fiscal year ended December 31, 2014.

Subsequent events were evaluated through August 17, 2015, the date the condensed financial statements were available to be issued.

Management Estimates

The preparation of condensed financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the condensed financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board ("FASB") issued an update to accounting for revenue recognition, which provides a universal method for recognizing revenue. The guidance provides that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The guidance is effective for annual reporting periods beginning after December 15, 2018, and will be applied retrospectively to all prior periods presented or apply the requirements in the year of adoption, through a cumulative adjustment. Early adoption is permitted for the year ending December 31, 2017. The Company is currently evaluating the potential impact of the adoption of this revised accounting guidance on its revenue recognition policy.

In February 2015, the FASB issued updated guidance which amends consolidation guidance by including changes to the variable and voting interest models used by entities to evaluate whether an entity should be consolidated. The guidance is effective for annual reporting periods beginning after December 15, 2016. Early adoption is permitted. The Company is currently evaluating the potential impact of the updated guidance on the condensed balance sheets, statements of operations and statements of cash flows.

In April 2015, the FASB issued an update to the guidance of interest on simplifying the presentation of debt issuance costs, which requires debt issuance costs related to a recognized debt liability to be presented on the condensed balance sheet as a direct deduction from the debt liability. The guidance is effective for annual reporting periods beginning after December 15, 2015. The Company is evaluating the potential impact of the updated guidance on the condensed balance sheet.

3. PROPERTY, PLANT AND EQUIPMENT - NET

Property, plant and equipment - net, consisted of the following:

	June 30, 2015	December 31, 2014
Land	$ 15,657,950	$ 15,657,950
Plant	178,608,349	178,608,349
Other property and equipment	1,366,290	1,366,290
Subtotal	195,632,589	195,632,589
Less accumulated depreciation	(34,700,230)	(30,764,917)
Property, plant and equipment - net	$ 160,932,359	$ 164,867,672

The Company recorded $3,935,313 and $3,925,709 of depreciation expense for the six months ended June 30, 2015, and 2014, respectively, on the condensed statements of operations.

4. DEBT

On January 15, 2010, the Company entered into a credit agreement to provide term loan financing and letters of credit. The term loan financing is comprised of two tranches; a term loan ("Tranche A") and an accordion loan ("Tranche B"). Tranche A and B will mature on June 30, 2030, and December 31, 2020, respectively. Tranche A bears interest at a fixed rate of 7.125% and Tranche B bears interest at a fixed rate of 6.208%. The credit agreement contains provisions which prevent the distribution of available cash if there is an event of default or specified financial ratios are not met during a payment period. No such restrictions exist as of June 30, 2015. The credit agreement is secured by the Project assets.

The fair value of debt, including the current portion, is estimated by calculating the present value of the future principal and interest payments based on projections of the Canadian Government Bond yields over the expected remaining life of the debt and market-adjusted estimates of credit risk.

The carrying values and fair values of the debt obligations are summarized in the tables below:

	June 30, 2015	
Debt Obligation	**Carrying Value**	**Fair Value**
Fixed Rate Loan (Tranche A and B)	$ 143,677,438	$ 187,015,598

	December 31, 2014	
Debt Obligation	**Carrying Value**	**Fair Value**
Fixed Rate Loan (Tranche A and B)	$ 147,863,698	$ 188,733,000

5. COMMITMENTS AND CONTINGENCIES

The Company leases land used by the Project under various operating lease agreements expiring on various dates through 2032. Some of the lease agreements include contingent rent payments based on a predetermined percentage of operating revenues of the Project.

The Company recorded $583,362 and $490,098 of total lease expense, of which $107,830 and $107,830 represented minimum rent and $475,532 and $382,268 represented contingent rent payments for the six months ended June 30, 2015, and 2014, respectively.

The Company had available letter of credit lines totaling $1,950,000, of which $1,950,00 letters of credit were issued as of June 30, 2015, and December 31, 2014. The letters of credit provide security for obligations under Project-related contracts.

6. RELATED PARTY TRANSACTIONS

The Company is counterparty to a Facility Management Agreement (“Agreement”) with Invenergy Services Canada ULC (“Services”). The Agreement calls for a fixed monthly administration fee which includes home office labor and out-of-pocket expenses of $14,000, escalating annually for Consumer Price Index (“CPI”). Under the Agreement, Services shall also be reimbursed for direct operating expenses, including facility labor. Additionally, the Agreement calls for a semi-annual management fee of $81,000, escalating annually for CPI. The Company recorded $618,266 and $515,533 of such related party transactions for the six months ended June 30, 2015, and 2014, respectively, on the condensed statements of operations.

Some third-party invoices are paid by Services or other related affiliates on behalf of the Company. Such invoices are billed to the Company and reimbursed at cost.

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Exhibit 99.11

INDEPENDENT AUDITORS' REPORT

To the Managing Member of Rattlesnake Class B Holdings LLC and Subsidiaries Chicago, Illinois

We have audited the accompanying consolidated financial statements of Rattlesnake Class B Holdings LLC and Subsidiaries (the "Company"), which comprise the consolidated balance sheet as of December 31, 2014, and the related consolidated statements of operations and comprehensive income, member's equity, and cash flows for the period June 30, 2014 (date of inception) through December 31, 2014, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Rattlesnake Class B Holdings LLC and Subsidiaries, as of December 31, 2014, and the results of their operations and their cash flows for the period June 30, 2014 (date of inception) through December 31, 2014 in accordance with accounting principles generally accepted in the United States of America.

/s/ Deloitte & Touche LLP
Chicago, IL
August 13, 2015

RATTLESNAKE WIND I CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET
AS OF DECEMBER 31, 2014

ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$	362,992
Prepaid expenses		384,318
Total current assets		747,310
LONG-TERM ASSETS:		
Property, plant and equipment		245,020,141
Intangible assets		7,326,660
Restricted cash		40,836
Capitalized finance costs - net		8,035,941
Energy hedge inception fair value		74,642,246
Total long-term assets		335,065,824
TOTAL	$	335,813,134
LIABILITIES AND MEMBER'S EQUITY		
CURRENT LIABILITIES:		
Accounts payable	$	2,217,132
Accounts payable - related parties		691,783
Contingent purchase obligation		1,191,938
Other liabilities and accrued expenses		10,287,635
Total current liabilities		14,388,488
LONG-TERM LIABILITIES:		
Long-term debt		173,303,950
Long-term risk management liabilities		26,252,723
Asset retirement obligation		5,063,836
Other long-term liabilities		364,309
Total long-term liabilities		204,984,818
Total liabilities		219,373,306
COMMITMENTS AND CONTINGENCIES (See Note 13)		—
MEMBER'S EQUITY		116,439,828
TOTAL	$	335,813,134

See notes to Consolidated Financial Statements

RATTLESNAKE WIND I CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF OPERATIONS AND COMPREHENSIVE INCOME
FOR THE PERIOD JUNE 30, 2014 (DATE OF INCEPTION) THROUGH DECEMBER 31, 2014

OPERATING REVENUES	$	9,714,913
OPERATING EXPENSES:		
Plant operating and maintenance expense		248,979
Accretion expense		71,191
General and administrative expense		798,276
Business development expense		552,717
Total operating expenses		1,671,163
INCOME FROM OPERATIONS		8,043,750
OTHER INCOME (EXPENSE):		
Interest expense		(708,187)
Other - net		614,608
Total other expense		(93,579)
INCOME BEFORE PROVISION FOR INCOME TAX EXPENSE		7,950,171
INCOME TAX EXPENSE		(72,862)
NET INCOME		7,877,309
OTHER COMPREHENSIVE INCOME:		
Risk management activity, net of tax		38,383,163
COMPREHENSIVE INCOME	$	46,260,472

See notes to Consolidated Financial Statements

RATTLESNAKE WIND I CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF MEMBER'S EQUITY
FOR THE PERIOD JUNE 30, 2014 (DATE OF INCEPTION) THROUGH DECEMBER 31, 2014

MEMBER'S EQUITY - June 30, 2014	$	—
Capital contributions		70,179,356
Other comprehensive loss - risk management activity, net of tax		38,383,163
Net income		7,877,309
MEMBER'S EQUITY - December 31, 2014	$	116,439,828

See notes to Consolidated Financial Statements

RATTLESNAKE WIND I CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE PERIOD JUNE 30, 2014 (DATE OF INCEPTION) THROUGH DECEMBER 31, 2014

CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$	7,877,309
Adjustments to reconcile net income to net cash provided by operating activities:		
Accretion expense		71,191
Unrealized (gains) losses on risk management contracts		(9,714,913)
Deferred income taxes		72,862
Changes in assets and liabilities:		
Prepaid expenses		(384,318)
Accounts payable - related parties		331,388
Other liabilities and accrued expenses		(108,923)
Net cash used in operating activities		(1,855,404)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Additions to property, plant and equipment		(208,548,431)
Restricted cash		(40,836)
Acquisition of business		(2,496,924)
Net cash used in investing activities		(211,086,191)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from debt borrowings		173,303,950
Cost of financing activities		(8,610,922)
Capital contributions		52,281,085
Contingent purchase liability payment		(3,669,526)
Net cash provided by financing activities		213,304,587
NET INCREASE IN CASH AND CASH EQUIVALENTS		362,992
CASH AND CASH EQUIVALENTS - Beginning of period		—
CASH AND CASH EQUIVALENTS - End of year	$	362,992
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION - Cash paid during the period for interest	$	510,283

See notes to Consolidated Financial Statements

1. DESCRIPTION OF BUSINESS

Rattlesnake Wind I Class B Holdings LLC, a Delaware limited liability company, together with its subsidiaries is herein defined as the "Company." The purpose of the Company is to develop, construct, own, operate and maintain the Rattlesnake Wind Energy Center (the "Project") located in Glasscock County, Texas.

The Project is a 207.2 megawatt ("MW") electricity generating facility with 118 wind turbine generator units. The Project is expected to commence commercial operations in September 2015.

The Company was formed on June 30, 2014 and is owned 100% by Invenergy Wind Global LLC ("IWG"). The Company owns 100% of the membership interest in Rattlesnake Wind I Holdings LLC ("RWIH"), which directly owns 100% of the membership interest in Rattlesnake Wind I LLC ("Rattlesnake"), the direct owner of the Project.

On November 21, 2014, an Equity Capital Contribution Agreement ("ECCA") was executed between the Company, RWIH and two third-party investors ("Class A Members"), whereby RWIH will issue additional interest ("Class A Interest") to the third-party investors on the Funding Date, as defined in the ECCA. The Funding Date is expected to occur in September 2015.

On June 30, 2015, IWG entered into a Purchase and Sale Agreement (the "PSA") with a third party to sell 90.1% of the equity interests in the Company upon the Project achieving commercial operation. IWG will retain the remaining 9.9% equity interests in the Company. The sale is expected to close by the end of 2015.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation and Basis of Presentation - The consolidated financial statements reflect operations of the Company and have been prepared in accordance with the accounting principles generally accepted in the United States ("U.S. GAAP"). All intercompany accounts and transactions are eliminated in consolidation.

Subsequent events were evaluated through August 13, 2015, the date the consolidated financial statements were available to be issued.

Management Estimates - The preparation of consolidated financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Cash and Cash Equivalents - The Company maintains its cash in bank deposit accounts which are federally insured up to $250,000 per insured bank. Cash equivalents consist of money market funds with original maturities of three months or less. The carrying amount of cash equivalents approximates fair value because of the short maturity of these instruments.

Restricted Cash - Restricted cash consists of cash held for purposes of paying construction costs. Classification on the consolidated balance sheet is consistent with related agreements. The carrying amount of restricted cash approximates fair value because of the short maturity of these instruments.

Property, Plant and Equipment - Property, plant and equipment is stated at cost and once the Project commences commercial operation, will be depreciated on a straight-line basis over the estimated useful lives of the assets, which range from 3 to 25 years. Maintenance and repairs will be charged to expense in the period incurred, while major improvements, which extend the useful lives, will be capitalized (see Note 4).

Intangible Assets - In connection with the acquisition of the Company and the application of purchase accounting, intangible assets are recorded based on the fair value of the cash flows assumed in the purchase. Intangible assets represent specific rights and contracts, real property interests and permits acquired by the Company. Intangible assets are amortized, once the Project commences commercial operation, on a straight- line basis over the period of expected economic benefit and associated cash flows for each intangible asset (see Note 6).

Asset Retirement Obligation - The Company has entered into agreements to lease land on which to construct and operate its wind energy project. Pursuant to certain lease agreements, the Company is required to decommission its wind energy project equipment including the disassembly and removal of wind turbine generators and towers, substation and interconnection facilities, as well as foundations for the towers and substations, and to provide for restoration of the leased property at the end of the lease terms.

The Company records an initial asset retirement obligation at fair value as a liability in the period in which a legal obligation associated with the retirement of tangible long-lived assets occurs. The liability is accreted each period over the maximum term of the contractual agreements. The Company recorded the offsetting asset to the initial obligation as an increase to the carrying amount of the related long-lived asset and depreciates that cost over the maximum term of the contractual agreements. The residual value of the related long-lived asset is excluded from the calculation (see Note 7).

The Company uses significant assumptions and estimates to determine the amount of the asset retirement obligation. These estimates can change based on new information; therefore, the Company periodically re- evaluates these assumptions and estimates.

Impairment of Long-Lived Assets - The Company assesses the recoverability of its long-lived tangible assets when conditions are present which may indicate a potential impairment. The Company uses projected undiscounted cash flows of the related operations. These factors, along with management’s plans with respect to operations, are considered in assessing the recoverability of long-lived assets. If the Company determines, based on such measures, that the carrying amount is impaired, the long-lived assets will be written down to their fair value with a corresponding charge to earnings. No impairment was recorded in 2014.

Capitalized Finance Costs - Net - Capitalized finance costs represent costs incurred to obtain financing and are amortized over the terms of the related debt agreements (see Note 8).

Derivative Instruments and Hedging Activities - The Company uses derivative instruments to minimize the impact of future variability in interest rates (“Swap”) and to minimize the impact of future energy price fluctuations (“Energy Hedge”) (see Notes 11 and 12). The Company does not engage in speculative derivative activities or derivative trading activities.

Derivative instruments are accounted for under fair value accounting and are recorded on the consolidated balance sheet at fair value (see Note 9).

A derivative instrument may qualify for and be designated as part of a hedging relationship. For derivative instruments that qualify, cash flow hedge accounting may be elected to hedge the exposure to variability in expected future cash flows that is attributable to a particular risk. For these hedge relationships, the Company initially reports the effective portion of the gain or loss on the derivative instrument as a component of other comprehensive income or loss (“OCI” or “OCL”) on the consolidated statement of member’s equity until the period the hedged item affects net income. Ineffectiveness, if any, is recognized on the consolidated statement of operations and comprehensive income immediately during the period of change.

If derivative instruments have not been designated for hedge accounting, unrealized and realized gains and losses in fair value are included in interest expense for the Swap and operating revenues for the Energy Hedge on the consolidated statement of operations and comprehensive income.

Settlements from derivative instruments are included in operating activities on the consolidated statement of cash flows.

Revenue Recognition - Revenue will be recognized as energy is delivered to the Electric Reliability Council of Texas (“ERCOT”).

The Company has entered into an Energy Hedge whereby the Company receives funds from the energy sale pursuant to the terms of the agreement (see Note 12). The Company classifies results of its derivative and hedging activities related to its Energy Hedge in operating revenues on the consolidated statement of operations and comprehensive income.

The Company will also earn revenue from the sale of Renewable Energy Certificates (“RECs”). One REC is documentation that one megawatt-hour (“MWh”) of electricity was generated from a renewable energy resource. RECs can be sold on a stand-alone basis to a third party purchaser. Revenue related to RECs will be recognized upon transfer of the REC to a buyer.

Income Taxes - As a limited liability company that elected to be taxed as a partnership, the Company is not subject to federal income taxation. The Company is, however, subject to an entity-level gross margin tax in Texas where it operates (“Texas Margin Tax”). Therefore, the Company has made no accrual for federal taxes, but has a deferred state income tax expense of $72,862 as of December 31, 2014. The Company has a deferred tax liability of $364,309 related to temporary differences on the energy price swap. A current year taxable loss was recognized by the Company for its Texas Margin Tax, but no deferred tax asset has been recognized as Texas law does not provide for net operating loss carryforwards.

3. RECENT ACCOUNTING PRONOUNCEMENTS

In June 2014, the Financial Accounting Standards Board (“FASB”) issued an update on the accounting for development stage entities. Under the update, the definition of a development stage entity was removed, thereby removing the distinction between development stage entities and other reporting entities from U.S. GAAP and all incremental financial reporting requirements from U.S. GAAP for development stage entities. Specifically, the amendments in this update eliminate the requirements for development stage entities to: (i) present inception-to-date information in the statements of income, cash flows, and shareholder equity, (ii) label the financial statements as those of a development stage entity, (iii) disclose a description of the development stage activities in which the entity is engaged, and (iv) disclose in the first year in which the entity is no longer a development stage entity that in prior years it had been in the development stage.

Additionally, the amendments to this update remove the exception provided to development stage entities for determining whether an entity is a variable interest entity on the basis of the amount of investment equity that is at risk. The guidance is effective for annual reporting periods beginning after December 15, 2015, with early adoption permitted. The Company elected to early adopt this update on January 1, 2014, and its financial statements conform to the requirements for development stage entities as outlined above.

In May 2014, the FASB issued an update to accounting for revenue recognition, which provides a universal method for recognizing revenue. This update supersedes current revenue recognition guidance and most industry-specific guidance throughout the Accounting Standards Codification. The core principle of this guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The update requires entities to recognize revenue on the basis of transferring control of goods or services to customers, whereas prior guidance emphasized the transferring of risks and rewards. This guidance will be effective for annual reporting periods beginning after December 15, 2018, and will be applied retrospectively to all prior periods presented or apply the requirements in the year of adoption, through a cumulative adjustment. Early adoption is permitted for the year ending December 31, 2017. The Company is currently evaluating the potential impact of the adoption of this revised accounting guidance on its revenue recognition policy.

4. **PROPERTY, PLANT AND EQUIPMENT**

As of December 31, 2014, property, plant and equipment, consisted of the following:

Construction work in progress	$	240,027,496
Asset retirement cost		4,992,645
Property, plant and equipment	$	245,020,141

Property, plant and equipment includes capitalized interest. For the period ended December 31, 2014, $1,074,663 in capitalized interest was included as a part of property, plant and equipment on the consolidated balance sheet.

5. **BUSINESS COMBINATIONS**

On July 3, 2014, RWIH acquired all of the membership interest in Rattlesnake from unrelated third parties. RWIH paid $2,496,924 at closing and the fair market value of the amounts remaining to be paid after closing was $4,829,736, which was recorded as contingent consideration. RWIH subsequently paid $3,669,526 in November 2014 upon the construction financing of Rattlesnake. The remaining contingent consideration, an amount of $1,191,938 recorded at fair value as of December 31, 2014, is due upon the achievement of commercial operation of the Project, which is expected to occur in September 2015.

Assets and liabilities recorded at the time of the acquisition are as follows:

Identifiable intangible assets	$	7,326,660
Contingent consideration		(4,829,736)
Total purchase price	$	2,496,924

6. **INTANGIBLE ASSETS**

As of December 31, 2014, intangible assets, created as a result of the purchase of ownership interests of Rattlesnake were $7,326,660. The useful lives of the intangible assets expire on July 31, 2040.

Annual amortization expense is anticipated to be as follows:

Years Ended December 31		
2015	$	122,111
2016		293,066
2017		293,066
2018		293,066
2019		293,066
Thereafter		6,032,285
Total	$	7,326,660

7. **ASSET RETIREMENT OBLIGATION**

As of December 31, 2014, the Company has recorded an asset retirement obligation of $5,063,836 and property, plant and equipment includes a corresponding long-lived asset of $4,992,645.

Amounts recorded during 2014 are summarized as follows:

Balance - June 30	$	—
Liabilities incurred in current period		4,992,645
Accretion expense		71,191
Balance - December 31	$	5,063,836

8. **CAPITALIZED FINANCE COSTS - NET**

Capitalized finance costs of $8,664,406 are being amortized over the remaining life of the related debt obligation. For the period ended December 31, 2014, $628,465 was amortized, all of which was capitalized and included as a part of property, plant and equipment on the consolidated balance sheet. Accumulated amortization of such costs was $628,465 as of December 31, 2014.

9. **FAIR VALUE MEASUREMENTS**

Fair value refers to the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal market in which the reporting entity transacts based on the assumptions market participants would use when pricing the asset or liability. A fair value hierarchy prioritizes the information used to develop those assumptions giving priority, from highest to lowest, to quoted prices in active markets for identical assets and liabilities (Level 1); observable inputs not included in Level 1, for example, quoted prices for similar assets and liabilities (Level 2); and unobservable data (Level 3), for example, a reporting entity's own internal data based on the best information available in the circumstances.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair values assets and liabilities and their placement within the fair value hierarchy levels.

The Company identified the Swap, Energy Hedge, and contingent purchase obligation as items governed under fair value accounting as of December 31, 2014.

In valuing the Swap, the Company uses market participant assumptions including assumptions of credit risk to value these derivatives. The Company performed a sensitivity analysis around the credit risk by considering changes to the utilized credit rating to determine whether such changes result in a significant change to the fair values. These inputs can be readily observable or market corroborated and rendered Level 2 for purposes of disclosure.

In valuing the Energy Hedge, the Company utilizes market data or assumptions available to market participants to use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. Various inputs can be readily observable, while long-dated and illiquid transactions introduce the need for internally developed modeling inputs based upon extrapolations and assumptions of observable market data to estimate fair value. The Company has determined that unobservable inputs have a significant impact on the measurement of fair value and are rendered Level 3 inputs for purposes of this disclosure.

In valuing the contingent purchase obligation, the Company estimated fair value using a discounted cash flow technique which incorporates market factors as well as inputs around the probability of completion. These probability assumptions were based on internal estimates that are not observable in the marketplace, thus the Company has determined that these inputs are rendered Level 3 for purposes of disclosure.

The Company's risk management liabilities and contingent purchase obligations by level within the fair value hierarchy are summarized as follows:

	Fair Value as of December 31, 2014		
	Level 1	**Level 2**	**Level 3**
Liabilities			
Interest rate swaps	$ —	$ 185,043	$ —
Contingent Purchase Obligation	—	—	1,191,938
Energy Hedge	—	—	26,067,680
Total Liabilities	$ —	$ 185,043	$ 27,259,618

The valuation of the Energy Hedge requires the use of significant unobservable inputs. Observable forward price inputs used in the valuation are based on third-party market data when that data is available. If third- party market data is not available, the industry standard methodologies are used to develop inputs that maximize the use of relevant third party observable inputs. Forward price inputs used for determining fair value are updated daily to reflect the most current market information. Unobservable forward price inputs which are related to observable inputs are updated daily using industry standard techniques such as extrapolation.

Observable and unobservable third party forward price inputs used in the valuation are obtained from a third party pricing source and are subject to a review by the Company's management at each reporting period. Company management performs procedures around both inputs and industry standard techniques utilized to ensure that the results of the valuation are reasonable and not materially misstated.

The significant unobservable input used in the valuation of the Energy Hedge at December 31, 2014, and the sensitivity of the fair value measurement to increases (decreases) in the significant unobservable input, is as follows:

Valuation Technique	Significant Unobservable Input	Range	Impact on Fair Value Measurement
Discounted Cash Flow	Forward Power Price ($/MWh)	$17.87 to $96.26	(Decrease) or Increase

The following table sets forth a reconciliation of changes in the fair value of derivatives classified as level 3 in the fair value hierarchy.

Level 3 Roll-Forward

Balance - June 30, 2014	$	—
Total gains or losses (realized/unrealized):		
Inception fair value		(74,642,246)
Included in earnings		9,714,913
Included in OCI		38,859,653
Balance - December 31, 2014	$	(26,067,680)

Gains and losses (realized and unrealized) included in earnings for the period (above) are reported in operating revenues as follows:

Total gains or losses included in earnings for the period (above)	$	9,714,913
Change in unrealized gains or losses relating to assets still held at reporting date		9,714,913

The determination of the fair value above incorporates various factors such as the liquidity premiums that may be demanded by market participants and the credit standing of the counterparties involved. Such valuation adjustments represent the amount of probable change due to default either by the Company or a third party. The credit reserve is developed based on the Company's expectation of the market participants' perspective of potential credit exposure. The calculation of the credit reserve on net liability positions is based on available market information including credit ratings and credit default swap rates.

10. DEBT

On November 21, 2014, the Company entered into two credit agreements to provide a construction loan, a bridge loan and letters of credit.

The construction loan provides total commitments of $223,800,000 and bears interest of the London InterBank Offered Rate ("LIBOR") plus a fixed margin of 2.00%. At December 31, 2014, the interest rate totaled 2.23%. During 2014, the Company borrowed $129,003,950 of the construction loan commitment. The construction loan will be repaid in full with the use of proceeds from the ECCA on the Funding Date. Therefore, all amounts drawn on the construction loan are classified as long-term debt on the consolidated balance sheet. The credit agreement contains provisions which prevent the distributions of cash over the term of the construction loan. The construction loan is secured by the Project assets, as well as a parent company guarantee.

The bridge loan provides total commitments of $44,300,000 and bears interest of LIBOR plus a fixed margin of 2.75%. At December 31, 2014, the interest rate totaled 2.98%. During 2014, the Company borrowed $44,300,000 of the bridge loan commitment. The bridge loan will convert into a term loan once conditions in the credit agreement have been met. Prior to term conversion the credit agreement contains provisions which prevent the distributions of cash. After term conversion the credit agreement contains provisions which prevent the distributions of available cash if there is an event of default or specified financial ratios are not met during a payment period. No such restrictions exist as of December 31, 2014. The bridge loan matures on November 30, 2021, and is secured by the Company's membership interest in RWIH.

The fair value of debt for each of the loans, approximates its carrying value as of December 31, 2014, due to the recent execution of the credit agreements.

Repayments of outstanding debt obligations as of December 31, 2014, are scheduled as follows:

2015	$	129,003,950
2016		6,417,247
2017		7,217,287
2018		7,472,640
2019		7,921,615
Thereafter		15,271,211
Total	$	173,303,950

11. INTEREST RATE SWAP

The Company has executed a Swap which meets the definition of a derivative instrument. This agreement is entered into in accordance with and as required by the covenants of the credit agreement and is secured in the same manner as the debt. The Company elected cash flow hedge accounting on the Swap on November 21, 2014.

The terms of the Swap are summarized as follows:

Term	Notional	Pay Fixed Rate	Receive Floating Rate
January 4, 2016 through November 30, 2021	Resets from $44,300,000 to $2,245,534	2.19%	Three-month LIBOR
Balance - December 31, 2014	$44,300,000		

The following table summarizes amounts recorded related to the Swap:

Long-term Risk Management Liabilities*	
$	185,043

* As of December 31, 2014

The following table represents the activity in Accumulated Other Comprehensive Loss (“AOCL”) for the Swap during 2014:

Balance - January 1, 2014	$	—
Changes in fair value		(185,043)
Balance - December 31, 2014	$	(185,043)

At December 31, 2014, no portion of AOCL is expected to be reclassified into interest expense during the next 12 months on the consolidated statement of operations and comprehensive income.

The Company’s Swap contains cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding amount. These cross-default provisions could be triggered if there was a non-performance event under specified indebtedness in excess of a certain threshold. On an ongoing basis, the Company assesses the appropriateness of these cross-default provisions in our contracts. As of December 31, 2014, the fair value of risk management liabilities subject to cross-default provisions totaled $185,043. The Company believes that a non-performance event under these provisions is unlikely.

12. ENERGY HEDGE

On August 5, 2014, the Company entered into an Energy Hedge. The purpose of the arrangement is to manage exposure to energy price fluctuations related to sales of power generated by the Project at market prices. The Energy Hedge provides for a conversion of floating energy prices to a fixed rate sale price for the majority of the expected electricity output of the Project. The Energy Hedge is secured by an affiliate guarantee and letters of credit until the Project commences commercial operation, at which time the Energy Hedge will be secured solely by the Project assets. The Company elected cash flow hedge accounting on 80% of the Energy Hedge outstanding notional quantities on August 5, 2014.

The terms of the Energy Hedge are summarized as follows:

Term	Outstanding Notional* (MWh)	Receive Fixed Rate	Pay Floating Rate
January 4, 2016 through December 31, 2027	8,609,080	$28.50 per MWh	ERCOT West Zone

* At December 31, 2014

The following table summarizes amounts recorded related to the Energy Hedge:

Long-term Risk Management Liabilities*	Changes in Fair Value Recorded in Operating Revenues**
$ 26,067,680	$ 9,714,913

* As of December 31, 2014
** For the year ended December 31, 2014

The following table represents the activity in Accumulated Other Comprehensive Income ("AOCI") for the Energy Hedge during 2014:

Balance - January 1, 2014	$	—
Changes in fair value		38,859,653
Deferred income tax impact on AOCI	$	(291,447)
Balance - December 31, 2014	$	38,568,206

At December 31, 2014, no portion of AOCI expected to be reclassified into operating revenues during the next 12 months on the consolidated statement of operations and comprehensive income.

At the inception of the Energy Hedge, the Company determined that the value of the forecasted fixed price settlements under the Energy Hedge was less than the value of the forecasted market settlements utilizing forward power price curves ("Inception Fair Value Loss"). This Inception Fair Value Loss was recorded on the consolidated balance sheet and will be recognized within operating revenues on the consolidated statement of operations and comprehensive income as the forecasted settlements occur throughout the remaining life of the Energy Hedge.

The Energy Hedge contains cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding amount. The cross-default provisions could be triggered if there was a non-performance event under specified indebtedness in excess of a certain threshold. On an ongoing basis, the Company assesses the appropriateness of these cross-default provisions in its contracts. As of December 31, 2014, the fair value of net derivative liabilities subject to cross default provisions totaled $26,067,680. The Company believes that the probability of a non-performance event under these provisions is unlikely.

On January 1, 2015, the Company elected to prospectively dedesignate cash flow hedge accounting on the Energy Hedge.

13. COMMITMENTS AND CONTINGENCIES

The Company leases land used by the Project under various operating lease agreements expiring on various dates through 2045. Lease expense is recognized on a straight-line basis in accordance with the escalating payments outlined in the agreements over the lease term.

Estimated future minimum lease payments as of December 31, 2014, are as follows:

Years Ending December 31		
2015	$	265,751
2016		797,252
2017		797,252
2018		797,252
2019		797,252
Thereafter		22,987,275
Total minimum lease payments	$	26,442,034

At December 31, 2014, the Company had letter of credit lines of $37,340,462 available, all of which had been issued. The letters of credit provide security for obligations under Project-related contracts.

14. RELATED PARTY TRANSACTIONS

In November 2014, the Company entered into a Facility Management Agreement (“Agreement”) with Invenergy Services LLC (“Services”). The Agreement calls for a fixed monthly administrative payment of $75,000 from the effective date of the Agreement through the Commercial Operation Date and $16,250 from the Commercial Operation Date to the termination of the Agreement, escalating annually for the Consumer Price Index (“CPI”), which covers all direct and indirect administrative expenses and reimbursement for Services’ operating costs, home office labor and out-of-pocket expenses. Per the Agreement, the Company shall pay Services a monthly management fee and energy services fee of $15,330 and $6,285, respectively, until the termination of the Agreement, escalated annually for CPI. Additionally, the Agreement calls for a one-time remote monitoring and reset fee of $1,533 per turbine, and an annual remote monitoring and reset fee of $1,431 per turbine, escalating annually for CPI, starting at the Commercial Operations Date until the termination of the Agreement. The Company shall also pay Services a one-time set up fee of $61,300 to meet the necessary requirements for the Qualified Scheduling Entity for ERCOT. Under the Agreement, Services shall also be reimbursed for direct operating expenses.

Such related party transactions for the period ended December 31, 2014, amounted to $351,801, of which $103,322 was capitalized and included in property, plant and equipment on the consolidated balance sheet and $248,479 was expensed and included on the consolidated statement of operations and comprehensive income. Some third-party invoices are paid by Services or other related affiliates on behalf of the Company. Such invoices are billed to the Company and reimbursed at cost.

15. **SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES**

Noncash activities for the Company for the period ended December 31, 2014, that have been excluded from the consolidated statement of cash flows include the following:

Noncash investing activities:		
Additions to property, plant and equipment	$	(31,479,065)
Addition to asset retirement cost		(4,992,645)
Noncash financing activities:		
Cost of financing activities		(53,484)
Capital contributions		17,898,271

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Exhibit 99.12

RATTLESNAKE WIND I CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)

	As of June 30, 2015	As of December 31, 2014
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 440,129	$ 362,992
Accounts receivable	249,413	—
Risk management fees	775,697	—
Prepaid expenses	80,158	384,318
Total current assets	1,545,397	747,310
LONG-TERM ASSETS:		
Property, plant and equipment	294,653,071	245,020,141
Intangible assets	7,326,660	7,326,660
Restricted cash	79,955	40,836
Long-term inventory	158,671	—
Capitalized finance costs - net	4,417,174	8,035,941
Energy hedge inception fair value	74,642,245	74,642,246
Total long-term assets	381,277,776	335,065,824
TOTAL	$ 382,823,173	$ 335,813,134

See notes to Condensed Consolidated Financial Statements (Unaudited)

RATTLESNAKE WIND I CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)
(CONTINUED)

	As of June 30, 2015	As of December 31, 2014
LIABILITIES AND MEMBER'S EQUITY		
CURRENT LIABILITIES:		
Accounts payable	$ 4,678,936	$ 2,217,132
Accounts payable - related parties	281,420	691,783
Current portion of long-term debt	1,263,428	—
Risk management liabilities	330,144	—
Contingent purchase obligation	1,191,938	1,191,938
Other liabilities and accrued expenses	5,118,008	10,287,635
Total current liabilities	12,863,874	14,388,488
LONG-TERM LIABILITIES:		
Long-term debt	221,738,673	173,303,950
Asset retirement obligation	5,208,247	5,063,836
Long-term risk management liabilities	1,705,387	26,252,723
Other long-term liabilities	554,475	364,309
Total long-term liabilities	229,206,782	204,984,818
Total liabilities	242,070,656	219,373,306
COMMITMENTS AND CONTINGENCIES (See Note 8)	—	—
MEMBER'S EQUITY	140,752,517	116,439,828
TOTAL	$ 382,823,173	$ 335,813,134

See notes to Condensed Consolidated Financial Statements (Unaudited)

RATTLESNAKE WIND I CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS AND COMPREHENSIVE INCOME
(UNAUDITED)

	For the Six Months Ended June 30, 2015
OPERATING REVENUES	$ 25,361,530
OPERATING EXPENSES:	
Plant operating and maintenance expense	44,276
Depreciation and accretion expense	156,790
General and administrative expense	85,012
Business development expense	975
Total operating expenses	287,053
INCOME FROM OPERATIONS	25,074,477
INTEREST EXPENSE	(351,942)
INCOME BEFORE PROVISION FOR INCOME TAX EXPENSE	24,722,535
INCOME TAX EXPENSE	(190,166)
NET INCOME	24,532,369
OTHER COMPREHENSIVE LOSS:	
Risk management activity	(362,637)
COMPREHENSIVE INCOME	$ 24,169,732

See notes to Condensed Consolidated Financial Statements (Unaudited)

RATTLESNAKE WIND I CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENT OF MEMBER'S EQUITY (UNAUDITED)

MEMBER'S EQUITY - January 1, 2015	$	116,439,828
Capital contributions		142,957
Other comprehensive loss - risk management activity		(362,637)
Net income		24,532,369
MEMBER'S EQUITY - June 30, 2015	$	140,752,517

See notes to Condensed Consolidated Financial Statements (Unaudited)

RATTLESNAKE WIND I CLASS B HOLDINGS LLC AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED)

		For Six Months Ended June 30, 2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$	24,532,369
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and accretion expense		156,790
Unrealized (gains) losses on risk management contracts		(25,355,526)
Amortization of capitalized finance costs		(597,946)
Deferred income taxes		190,166
Changes in assets and liabilities:		
Accounts receivable		32,051
Prepaid expenses		(9,346)
Long-term inventory		(158,671)
Accounts payable - related parties		(486,209)
Other liabilities and accrued expenses		146,155
Net cash used in operating activities		(1,550,167)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Additions to property, plant and equipment		(47,634,786)
Restricted cash		(39,119)
Net cash used in investing activities		(47,673,905)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from debt financings		49,437,633
Cost of financing activities		(279,381)
Capital contributions		142,957
Net cash provided by financing activities		49,301,209
NET INCREASE IN CASH AND CASH EQUIVALENTS		77,137
CASH AND CASH EQUIVALENTS - Beginning of year		362,992
CASH AND CASH EQUIVALENTS - End of period	$	440,129
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION - Cash paid during the period for interest	$	5,727,135

See notes to Condensed Consolidated Financial Statements (Unaudited)

1. DESCRIPTION OF BUSINESS

Rattlesnake Wind I Class B Holdings LLC, a Delaware limited liability company, together with its subsidiaries is herein defined as the “Company.” The purpose of the Company is to develop, construct, own, operate and maintain the Rattlesnake Wind Energy Center (the “Project”) located in Glasscock County, Texas.

The Project is a 207.2 megawatt (“MW”) electricity generating facility with 118 wind turbine generator units. The Project is expected to commence commercial operations in September 2015.

The Company was formed on June 30, 2014, and is owned 100% by Invenergy Wind Global LLC (“IWG”). The Company owns 100% of the membership interest in Rattlesnake Wind I Holdings LLC (“RWIH”), which directly owns 100% of the membership interest in Rattlesnake Wind I LLC (“Rattlesnake”), the direct owner of the Project.

On November 21, 2014, an Equity Capital Contribution Agreement (“ECCA”) was executed between the Company, RWIH and two third-party investors (“Class A Members”), whereby RWIH will issue additional interest (“Class A Interest”) to the third-party investors on the Funding Date, as defined in the ECCA. The Funding Date is expected to occur in September 2015.

On June 30, 2015, IWG entered into a Purchase and Sale Agreement (the “PSA”) with a third party to sell 90.1% of the equity interests in the Company. IWG will retain the remaining 9.9% equity interests in the Company. The sale is expected to close by the end of 2015.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

In the opinion of management, the accompanying unaudited condensed consolidated financial statements of the Company include all adjustments (consisting of normal, recurring items) necessary to present fairly its financial position and results of operations and cash flows for the periods presented. The Company has presented the condensed consolidated financial statements in accordance with U.S. generally accepted accounting principles ("GAAP") for interim financial information. Accordingly, the condensed consolidated financial statements do not include all the information and disclosures required by GAAP for complete financial statements. The accompanying unaudited condensed consolidated financial statements should be read in conjunction with the consolidated financial statements and notes thereto included in the annual financial statements for the fiscal year ended December 31, 2014.

Subsequent events were evaluated through August 17, 2015, the date the condensed consolidated financial statements were available to be issued.

Management Estimates

The preparation of condensed consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the condensed consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board ("FASB") issued an update to accounting for revenue recognition, which provides a universal method for recognizing revenue. The guidance provides that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The guidance is effective for annual reporting periods beginning after December 15, 2018, and will be applied retrospectively to all prior periods presented or apply the requirements in the year of adoption, through a cumulative adjustment. Early adoption is permitted for the year ending December 31, 2017. The Company is currently evaluating the potential impact of the adoption of this revised accounting guidance on its revenue recognition policy.

In February 2015, the FASB issued updated guidance which amends consolidation guidance by including changes to the variable and voting interest models used by entities to evaluate whether an entity should be consolidated. The guidance is effective for annual reporting periods beginning after December 15, 2016. Early adoption is permitted. The Company is currently evaluating the potential impact of the updated guidance on the condensed consolidated balance sheets, statement of operations and comprehensive income and statement of cash flows.

In April 2015, the FASB issued an update to the guidance of interest on simplifying the presentation of debt issuance costs, which requires debt issuance costs related to a recognized debt liability to be presented on the condensed consolidated balance sheet as a direct deduction from the debt liability. The guidance is effective for annual reporting periods beginning after December 15, 2015. The Company is evaluating the potential impact of the updated guidance on the condensed consolidated balance sheets.

3. PROPERTY, PLANT AND EQUIPMENT - NET

Property, plant and equipment - net, consisted of the following:

	June 30, 2015	December 31, 2014
Construction work in progress	$ 281,951,969	$ 240,027,496
Other property and equipment	12,713,481	4,992,645
Subtotal	294,665,450	245,020,141
Less accumulated depreciation	(12,379)	—
Property, plant and equipment - net	$ 294,653,071	$ 245,020,141

The Company recorded $12,379 of depreciation expense for the six months ended June 30, 2015 on the condensed consolidated statement of operations. The Company recorded $6,448,647 and $1,074,663 in capitalized interest as a part of property, plant and equipment - net as of June 30, 2015, and December 31, 2014, respectively, on the condensed consolidated balance sheets.

4. FAIR VALUE MEASUREMENTS

Fair value refers to the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal market in which the reporting entity transacts based on the assumptions market participants would use when pricing the asset or liability. A fair value hierarchy prioritizes the information used to develop those assumptions giving priority, from highest to lowest, to quoted prices in active markets for identical assets and liabilities (Level 1); observable inputs not included in Level 1, for example, quoted prices for similar assets and liabilities (Level 2); and unobservable data (Level 3), for example, a reporting entity's own internal data based on the best information available in the circumstances.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair values assets and liabilities and their placement within the fair value hierarchy levels.

The Company identified its interest rate swap ("Swap"), contingent purchase obligation and energy hedge as items governed under fair value accounting.

In valuing the Swap, the Company uses market participant assumptions including assumptions of credit risk to value these derivatives. The Company performed a sensitivity analysis around the credit risk by considering changes to the utilized credit rating to determine whether such changes result in a significant change to the fair values. These inputs can be readily observable or market corroborated and rendered Level 2 for purposes of disclosure.

In valuing the Energy Hedge, the Company utilizes market data or assumptions available to market participants to use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. Various inputs can be readily observable, while long-dated and illiquid transactions introduce the need for internally developed modeling inputs based upon extrapolations and assumptions of observable market data to estimate fair value. The Company has determined that unobservable inputs have a significant impact on the measurement of fair value and are rendered Level 3 inputs for purposes of this disclosure.

In valuing the contingent purchase obligation, the Company estimated fair value using a discounted cash flow technique which incorporates market factors as well as inputs around the probability of completion. These probability assumptions were based on internal estimates that are not observable in the marketplace, thus the Company has determined that these inputs are rendered Level 3 for purposes of disclosure.

The Company's assets and liabilities by level within the fair value hierarchy are summarized as follows:

	Fair Value as of June 30, 2015		
	Level 1	**Level 2**	**Level 3**
Assets			
Energy Hedge	$ —	$ —	$ 775,697
Total Assets	$ —	$ —	$ 775,697
Liabilities			
Interest rate swaps	$ —	$ 547,680	$ —
Contingent Purchase Obligation	—	—	1,191,938
Energy Hedge	—	—	1,487,851
Total Liabilities	$ —	$ 547,680	$ 2,679,789

	Fair Value as of December 31, 2014		
	Level 1	**Level 2**	**Level 3**
Liabilities			
Interest rate swaps	$ —	$ 185,043	$ —
Contingent Purchase Obligation	—	—	1,191,938
Energy Hedge	—	—	26,067,680
Total Liabilities	$ —	$ 185,043	$ 27,259,618

The determination of the fair values above incorporates various factors such as the liquidity premiums that may be demanded by market participants and the credit standing of the counterparties involved. Such valuation adjustments represent the amount of probable change due to default either by the Company or a third party. The credit reserve is developed based on the Company's expectation of the market participants' perspective of potential credit exposure. The calculation of the credit reserve on net asset positions is based on available market information including credit ratings and credit default swap rates. The Company also incorporates non-performance risk in net liability positions based on an assessment of market participants' assumptions of the Company's potential risk of default.

5. DEBT

On November 21, 2014, the Company entered into two credit agreements to provide a construction loan, a bridge loan and letters of credit.

The construction loan provides total commitments of $223,800,000 and bears interest of the London InterBank Offered Rate ("LIBOR") plus a fixed margin of 2.00%. The interest rate of the construction loan totaled 2.26% and 2.23% at June 30, 2015, and December 31, 2014, respectively. The construction loan will be repaid in full with the use of proceeds from the ECCA on the Funding Date. Therefore, all amounts drawn on the construction loan are classified as long-term debt on the condensed consolidated balance sheet. The credit agreement contains provisions which prevent the distributions of cash over the term of the construction loan. The construction loan is secured by the Project assets, as well as a parent company guarantee.

The bridge loan provides total commitments of $44,300,000 and bears interest of LIBOR plus a fixed margin of 2.75%. The interest rate of the bridge loan totaled 3.64% and 2.98% at June 30, 2015, and December 31, 2014, respectively. The bridge loan will convert into a term loan once conditions in the credit agreement have been met. Prior to term conversion the credit agreement contains provisions which prevent the distributions of cash. After term conversion the credit agreement contains provisions which prevent the distributions of available cash if there is an event of default or specified financial ratios are not met during a payment period. No such restrictions exist as of June 30, 2015. The bridge loan matures on November 30, 2021, and is secured by the Company's membership interest in RWIH.

The fair value of debt, including the current portion, is estimated by calculating the present value of the future principal and interest payments based on projections of LIBOR and market-adjusted estimates of credit risk.

The carrying values and fair values of the debt obligations are summarized in the tables below:

	June 30, 2015	
Debt Obligation	**Carrying Value**	**Fair Value**
Construction Loan	$ 178,702,101	$ 179,295,000
Bridge Loan	44,300,000	$ 49,077,000
Total	$ 223,002,101	$ 228,372,000

	December 31, 2014	
Debt Obligation	**Carrying Value**	**Fair Value**
Construction Loan	$ 129,003,950	$ 129,003,950
Bridge Loan	44,300,000	$ 44,300,000
Total	$ 173,303,950	$ 173,303,950

6. INTEREST RATE SWAP

The Company has executed a Swap, which meets the definition of a derivative instrument. This Swap is entered into in accordance with and as required by the covenants of the credit agreement and is secured in the same manner as the underlying debt.

The terms of the Swap are summarized as follows:

Term	Notional	Pay Fixed Rate	Receive Floating Rate	Cash Flow Hedge Accounting Election Date
January 4, 2016 through November 30, 2021	Resets from $44,300,000 to $2,245,534	2.19%	Three-month LIBOR	November 21, 2014
Balance - June 30, 2015	$44,300,000			
Balance - December 31, 2014	$44,300,000			

The following table summarizes amounts recorded related to the Swap:

June 30, 2015		December 31, 2014
Current Risk Management Liabilities	Long-Term Risk Management Liabilities	Long-Term Risk Management Liabilities
$ 330,144	$ 217,536	$ 185,043

The following tables represent the activity recorded in accumulated other comprehensive loss ("AOCL") for the Swap:

	June 30, 2015
Balance - January 1	$ (185,043)
Changes in fair value	(362,637)
Balance - June 30	$ (547,680)

The portion of AOCL expected to be reclassified into interest expense on the condensed consolidated statement of operations and comprehensive income during the next twelve months is $330,144 as of June 30, 2015.

The Company's Swap contains cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding amount. These cross-default provisions could be triggered if there was a non-performance event under specified indebtedness in excess of a certain threshold. On an ongoing basis, the Company assesses the appropriateness of these cross-default provisions in our contracts. The fair value of net derivative liabilities subject to cross-default provisions totaled $547,680 and $185,043 as of June 30, 2015, and December 31, 2014, respectively. The Company believes that a non-performance event under these provisions is unlikely.

7. ENERGY HEDGE

On August 5, 2014, the Company entered into an energy hedge. The purpose of the arrangement is to manage exposure to energy price fluctuations related to sales of power generated by the Project at market prices. The energy hedge provides for a conversion of floating energy prices to a fixed rate sale price for the majority of the expected electricity output of the Project. The energy hedge is secured by an affiliate guarantee and letters of credit until the Project commences commercial operation, at which time the energy hedge will be secured solely by the Project assets. The Company elected cash flow hedge accounting on 80% of the energy hedge outstanding notional quantities on August 5, 2014.

The terms of the energy hedge are summarized as follows:

Term	Outstanding Notional* (MWh)	Receive Fixed Rate	Pay Floating Rate
January 4, 2016 through December 31, 2027	8,609,080	$28.50 per MWh	ERCOT West Zone

* At June 30, 2015 and December 31, 2014

The following table summarizes amounts recorded related to the energy hedge:

June 30, 2015		Six Months Ended June 30, 2015
Current Risk Management Assets	Long-Term Risk Management Liabilities	Changes in Fair Value Recorded in Operating Revenues
$ 775,697	$ 1,487,851	$ 25,355,526

December 31, 2014
Long-term Management Liabilities
$ 26,067,680

The following tables represent the activity recorded in accumulated other comprehensive income ("AOCI") for the energy hedge:

	June 30, 2015
Balance - January 1	$ 38,568,206
Changes in fair value	—
Balance - June 30	$ 38,568,206

The energy hedge contains cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding amount. The cross-default provisions could be triggered if there was a non-performance event under specified indebtedness in excess of a certain threshold. On an ongoing basis, the Company assesses the appropriateness of these cross-default provisions in its contracts. The fair value of net derivative liabilities subject to cross default provisions totaled $712,154 and $26,067,680 at June 30, 2015, and December 31, 2014, respectively. The Company believes that the probability of a non-performance event under these provisions is unlikely.

On January 1, 2015, the Company elected to prospectively dedesignate cash flow hedge accounting on the energy hedge.

8. COMMITMENTS AND CONTINGENCIES

The Company leases land used by the Project under various operating lease agreements expiring on various dates through 2045. Lease expense will be recognized on a straight-line basis in accordance with the escalating payments outlined in the agreements over the lease term once the Project commences commercial operation. Some of the lease agreements include contingent rent payments based on a predetermined percentage of operating revenues of the Project.

The Company had available letter of credit lines totaling $37,340,462, of which $37,340,462 letters of credit were issued as of June 30, 2015 and December 31, 2014. The letters of credit provide security for obligations under Project-related contracts.

9. RELATED PARTY TRANSACTIONS

In November 2014, the Company entered into a Facility Management Agreement (“Agreement”) with Invenergy Services LLC (“Services”). The Agreement calls for a fixed monthly administrative payment of $75,000 from the effective date of the Agreement through the Commercial Operation Date and $16,250 from the Commercial Operation Date to the termination of the Agreement, escalating annually for the Consumer Price Index (“CPI”), which covers all direct and indirect administrative expenses and reimbursement for Services’ operating costs, home office labor and out-of-pocket expenses. Per the Agreement, the Company shall pay Services a monthly management fee and energy services fee of $15,330 and $6,285, respectively, until the termination of the Agreement, escalated annually for CPI. Additionally, the Agreement calls for a one-time remote monitoring and reset fee of $1,533 per turbine, and an annual remote monitoring and reset fee of $1,431 per turbine, escalating annually for CPI, starting at the Commercial Operations Date until the termination of the Agreement. The Company shall also pay Services a one-time set up fee of $61,300 to meet the necessary requirements for the Qualified Scheduling Entity for ERCOT. Under the Agreement, Services shall also be reimbursed for direct operating expenses.

The Company recorded $826,324 of such related party transactions, of which $806,199 was capitalized and included as a part of property, plant and equipment - net on the condensed consolidated balance sheet and $20,125 was expensed on the condensed consolidated statement of operations and comprehensive income for the six months ended June 30, 2015.

Some third-party invoices are paid by Services or other related affiliates on behalf of the Company. Such invoices are billed to the Company and reimbursed at cost.

10. SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES

Noncash activities that have been excluded from the condensed consolidated statement of cash flows include the following:

		June 30, 2015
Noncash investing activities:		
Additions to property, plant and equipment	$	(14,364,906)
Noncash financing activities:		
Cost of financing activities		(30,592)

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Exhibit 99.13

UNAUDITED PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS

The Unaudited Pro Forma Consolidated Financial Statements of TerraForm Power, Inc. (“TerraForm” or the “Company”) are presented to illustrate the pro forma effects of (i) the consummated acquisitions of First Wind Holdings, LLC (together with its subsidiaries, “First Wind”) and Imperial Valley Solar 1 Holdings II, LLC ("Mt. Signal"), (ii) the pending acquisition of Invenergy Wind Global LLC’s (“Invenergy Wind”) 90.1% of the outstanding equity interests in Bishop Hill Class B Holdings LLC (“Bishop Hill”), California Ridge Class B Holdings LLC (“California Ridge”), Prairie Breeze Class B Holdings LLC (“Prairie Breeze”), Prairie Breeze Wind Energy II LLC (“Prairie Breeze II”), and Rattlesnake Wind I Class B Holdings LLC (“Rattlesnake”, and collectively, the “US Facilities”), (iii) the pending acquisition of Invenergy Wind’s wind generation facility located in Ontario, Canada (the “Raleigh Facility” and collectively with the US Facilities, the “Invenergy Wind Acquisition”), (iv) the related bond offering to finance the Invenergy Wind Acquisitions (“Senior Notes”), (v) the amended and restated commitment letter from Citi, Morgan Stanley Senior Funding, Barclays Bank PLC to TerraForm Power Operating, LLC (the “Bridge Loan”); and (vi) a bring down on the $650 million revolving credit facility (the “Revolver,” and collectively with the Bridge Loan, Senior Notes, the First Wind, Mt. Signal and Invenergy Wind Acquisitions, the “Transactions”).

The Company intends to initially acquire Rattlesnake and the Raleigh Facility. The Company is pursuing funding for the remaining facilities consisting of Bishop Hill, California Ridge, Prairie Breeze and Prairie Breeze II (the ‘‘Warehouse Portfolio’’) through a drop down warehouse facility in partnership with third party investors and SunEdison, Inc. The Warehouse Portfolio would initially be acquired by such warehouse facility, consolidated by SunEdison, Inc. and the Company would be offered call rights to acquire those assets in the future. Although the Company is pursuing funding of the Warehouse Portfolio through a warehouse facility, the Company may be required to directly acquire the Warehouse Portfolio under the terms of the purchase agreement. The Company has included the Warehouse Portfolio in its Unaudited Pro Forma Consolidated Financial Statements.

The Invenergy Wind Acquisition will be treated as, and the acquisitions of First Wind and Mt. Signal have been treated as, a business combination using the acquisition method of accounting under the provisions of Accounting Standards Codification 805, “Business Combinations,” which we refer to as ASC 805 for purposes of these pro forma financial statements. The pro forma financial information set forth below give effect to the following, which we refer to, collectively, as the “Pro Forma Adjustments”:

- adjustments to record acquired assets and assumed liabilities at their fair value;
- adjustments to reflect depreciation and amortization of fair value adjustments for acquired property and equipment, intangible assets, and debt assumed and debt repaid;
- adjustments to reflect acquisition costs incurred in connection with the Transactions;
- adjustments to reflect the $200 million proceeds utilized to finance a portion of the Invenergy Wind Acquisition from the issuance of Senior Notes; and,
- adjustments to reflect the $67 million proceeds utilized to finance a portion of the Invenergy Wind Acquisition from the Bridge Loan.
- adjustments to reflect the $650 million borrowings on the Revolver utilized to finance a portion of the Invenergy Wind Acquisition

The Unaudited Pro Forma Consolidated Statement of Operations for the period ended June 30, 2015 and the fiscal year ended December 31, 2014 assume the completion of the Transactions on January 1, 2014. The Unaudited Pro Forma Consolidated Balance Sheet as of June 30, 2015 assumes the completion of the Transactions as if the events occurred on June 30, 2015. The Bridge Loan was entered into on July 13, 2015 and the Senior Notes issued to fund a portion of the Invenergy Wind Acquisition occurred on July 14, 2015. The completion of the First Wind acquisition occurred on January 29, 2015 and is therefore reflected in the historical unaudited balance sheet of TerraForm as of June 30, 2015.

The following Unaudited Pro Forma Consolidated Statement of Operations for the six months ended June 30, 2015 and the Unaudited Pro Forma Consolidated Balance Sheet as of June 30, 2015 is based upon, derived from and should be read in conjunction with:

- the accompanying notes to the Unaudited Pro Forma Consolidated Financial Statements,
- the unaudited consolidated financial statements of TerraForm and the notes thereto (which are available in TerraForm's Quarterly Report on Form 10-Q for the quarter ended June 30, 2015)
- the unaudited financial statements of Bishop Hill Class B Holdings, LLC, California Ridge Class B Holdings LLC, Prairie Breeze Class B Holdings LLC, Prairie Breeze Wind Energy II LLC, Rattlesnake Wind I Class B Holdings LLC, and Raleigh Power Partnership (which are available as of June 30, 2015 and included in the exhibits to this Form 8-K).

The following Unaudited Pro Forma Consolidated Statement of Operations for the year ending December 31, 2014 is based upon, derived from and should be read in conjunction with:

- the accompanying notes to the Unaudited Pro Forma Consolidated Financial Statements,
- the audited consolidated financial statements and the notes thereto of TerraForm (which are incorporated by reference in this Form 8-K);
- the historical financial information of Mt. Signal and First Wind (which are incorporated by reference in this Form 8-K);
- the historical financial statements of Bishop Hill Class B Holdings, LLC, California Ridge Class B Holdings LLC, Prairie Breeze Class B Holdings LLC, Prairie Breeze Wind Energy II LLC, Rattlesnake Wind I Class B Holdings LLC, and Raleigh Power Partnership (which are available as of December 31, 2014 and included in the exhibits to this Form 8-K).

The historical consolidated financial statements have been adjusted in the pro forma financial statements to give pro forma effect to events that are (i) directly attributable to the items described above, (ii) factually supportable, and (iii) expected to have a continuing impact on the consolidated results.

The purchase price will be allocated to the assets and liabilities acquired based upon their estimated fair values as of the date of completion of the Invenergy Wind Acquisition. The allocation is dependent on certain valuations and other studies that have not progressed to a stage where there is sufficient information to make a final definitive allocation. A final determination of the fair value of acquired assets and liabilities, which cannot be made prior to the completion of the Invenergy Wind Acquisition, will be based on the actual net tangible and intangible assets that existed as of the date of completion of the applicable Invenergy Wind Acquisition. Accordingly, the pro forma purchase price adjustments are preliminary, subject to future adjustments, and have been made solely for the purpose of providing the pro forma financial information presented below. The fair value of Invenergy Wind's identifiable tangible and intangible assets acquired and liabilities assumed are based on a preliminary estimate by management of fair value as of the acquisition date. Any excess of the purchase price over the fair value of identified assets acquired and liabilities assumed will be recognized as goodwill. If the net assets acquired exceed the purchase price, there will be no goodwill recorded, and the resulting difference will be recorded as a bargain purchase gain. Adjustments to these preliminary estimates are expected to occur and these adjustments could have a material impact on the accompanying pro forma financial statements, although we do not expect the adjustments to have a material effect on the Company's future results of operations and financial position.

The pro forma financial statements are presented for informational purposes only. The pro forma financial statements do not purport to represent what our results of operations or financial condition would have been had the Transactions to which the pro forma adjustments relate actually occurred on the dates indicated, and it does not purport to project our results of operations or financial condition for any future period or as of any future date.

TERRAFORM POWER, INC.
UNAUDITED PRO FORMA CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE SIX MONTHS ENDED JUNE 30, 2015

(in thousands, except share and per share data)	TerraForm Power, Inc. (1)	Invenergy Wind Adjusted Historical (Note 4)		First Wind Pro Forma Adjustments		Invenergy Wind Pro Forma Adjustments		TerraForm Power, Inc. Pro Forma
Operating revenues, net	$ 200,561	$ 108,390		$ 9,111	(2)	—		$ 318,062
Operating costs and expenses:								
Cost of operations	35,229	14,826	(a)	4,188	(2)	—		54,243
Cost of operations—affiliate	7,817	—		—		—		7,817
General and administrative	13,569	1,635	(b)	644	(2)	—		15,848
General and administrative—affiliate	24,775	—		—		—		24,775
Acquisition costs	20,386	—		(14,200)	(3)	(4,716)	(3)	1,470
Acquisition costs—affiliate	1,040	—		—		—		1,040
Formation and offering related fees and expenses	—	—		—		—		—
Depreciation, amortization and accretion	70,027	26,422		3,550	(2)	14,395	(4)	114,394
Total operating costs and expenses	172,843	42,883		(5,818)		9,679		219,587
Operating income (loss)	27,718	65,507		14,929		(9,679)		98,475
Other expense (income):								
Interest expense, net	72,816	26,253		2,971	(2)	15,467	(5)	117,507
Gain on extinguishment of debt, net	8,652	—		—		—		8,652
Gain on foreign currency exchange	(70)	—		—		—		(70)
Other, net	(323)	177		1,081	(2)	—		935
Total other expenses, net	81,075	26,430		4,052		15,467		127,024
(Loss) income before income tax (benefit) expense	(53,357)	39,077		10,877		(25,146)		(28,549)
Income tax expense	1,169	190		—		—		1,359
Net (loss) income	(54,526)	38,887		10,877		(25,146)		(29,908)
Less: Net income attributable to redeemable non-controlling interests	1,627	—		—		1,713	(6)	3,340
Less: Net loss attributable to non-controlling interests	(45,472)	(2,630)		(303)	(2)	15,883	(7)	(32,522)
Net (loss) income attributable to TerraForm Power, Inc. Class A shareholders	$ (10,681)	$ 41,517		$ 11,180		$ (42,742)		$ (726)
Weighted average shares outstanding	53,874						(8)	53,874
Basic and diluted loss per share	$ (0.41)						(8)	$ (0.23)

Note: Certain Invenergy Wind amounts have been reclassified to conform to TerraForm's presentation. The accompanying notes are an integral part of the Unaudited Pro Forma Consolidated Financial Statements.

Notes to the Unaudited Pro Forma Consolidated Statements of Operations

(1) Represents unaudited interim results for the six months ended June 30, 2015.

(2) Represents the unaudited results of First Wind for 29 days of operations prior to the acquisition date.

(3) *Acquisition costs* - Represents an elimination of the $4.7 million transaction costs associated with the Invenergy Wind Acquisition and $14.2 million transaction costs associated with the First Wind acquisition.

(4) *Depreciation and amortization* - Depreciation represents the net depreciation expense resulting from the fair value adjustments of acquired property and equipment. The fair values of property and equipment acquired were valued primarily using a cost approach and limited to what is economically supportable as indicated by an income approach. Under this approach, the fair value approximates the current cost of replacing an asset with another of equivalent economic utility adjusted for functional obsolescence and physical depreciation. The estimate is preliminary, subject to change and could vary materially from the actual adjustment at the time the acquisitions are completed. The estimated useful life of the property and equipment acquired is 26 to 30 years beginning on the date of commercial operations. Approximately 1/25 of the change in fair value adjustments to property and equipment would be recognized annually.

Amortization Represents amortization of power purchase agreements (PPAs) and incentive arrangements on a straight-line basis over the remaining lives of such agreements. The estimate of the amortization of the PPA intangible is preliminary, subject to change and could vary materially from the actual adjustment at the time the acquisition is completed.

(5) *Interest expense, net* - Represents the effects of the following transactions:

Elimination of interest expense related to debt repaid in conjunction with the Invenergy Wind Acquisition	$	(4,267)
Increase in interest expense for the issuance of the Senior Notes, including amortization of debt issuance costs		6,400
Increase in interest expense associated with the fair value adjustment of debt assumed as part of the Invenergy Wind Acquisition		248
Elimination of Invenergy Wind Acquisitions' historical amortization of deferred financing costs		(684)
Increase in interest expense for the issuance of the Bridge Loans, including amortization of commitment fees		2,965
Increase in interest expense for the borrowings on the Revolver		10,805
	$	15,467

Based on the assumed pro forma amount of floating-rate Bridge Loans outstanding at June 30, 2015, each 1/8% rise in interest rates would result in approximately $0.6 million of incremental annual interest expense.

(6) *Redeemable* non-*controlling interests* - Represents an adjustment to net loss for the remaining 9.9% interest in Invenergy Wind that will not be acquired by the Company.

(7) *Non-controlling interests* - Represents the allocation of pro forma net loss to non-controlling interests. The adjustment includes project-level interests and interests in Terra LLC held by Riverstone and SunEdison.

(8) The pro forma basic and diluted loss per share is calculated as follows:

(in thousands, except share and per share data)		
EPS Numerator:		
Pro Forma net loss attributable to Class A common stockholders	$	(726)
Less: loss pertaining to acquired Call Right and operating projects		(10,635)
Less: dividends paid on Class A shares and participating restricted stock awards (RSAs)		(20,082)
Pro Forma undistributed loss attributable to Class A shares	$	(31,443)
EPS Denominator:		
Weighted-average basic and diluted Class A shares outstanding	$	53,874
Distributed earnings per share	$	0.35
Undistributed loss per share		(0.58)
Basic and diluted loss per share	$	(0.23)

Reclassifications - See Note 4 for additional discussion on reclassified amounts included in the unaudited pro forma consolidated statement of operations (in thousands):

(a) Includes a reclassification of $3,089 reported in taxes (other than income taxes) on Invenergy Wind's historical statement of operations into cost of operations to conform to TerraForm's statement of operations presentation.

(b) Includes a reclassification of $162 reported in business development expense on Invenergy Wind's historical statement of operations into general and administrative expense to conform to TerraForm's statement of operations presentation.

TERRAFORM POWER, INC.
UNAUDITED PRO FORMA CONSOLIDATED BALANCE SHEET
AS OF JUNE 30, 2015

(in thousands, except share and per share data)	TerraForm Power, Inc. (1)	Invenergy Wind Adjusted Historical (Note 4)		Pro Forma Adjustments		TerraForm Power, Inc. Pro Forma
ASSETS						
Current assets:						
Cash and cash equivalents	$ 390,632	$ 4,624		$ (337,513)	(2)	$ 57,743
Restricted cash	74,416	14,386		—		88,802
Accounts receivable	96,938	20,864		—		117,802
Prepaid expenses and other current assets	31,061	2,245	(a)	—		33,306
Total current assets	593,047	42,119		(337,513)		297,653
Property and equipment, net	3,928,714	1,524,921		360,778	(3)	5,814,413
Intangible assets, net	515,688	7,327	(b)	493,100	(4)	1,016,115
Deferred financing costs, net	52,985	27,204		(11,597)	(5)	68,592
Restricted cash	—	48,876		—		48,876
Deferred income taxes	7	—		—		7
Other assets	82,728	80,839	(14)	—		163,567
Total assets	$ 5,173,169	$ 1,731,286		$ 504,768		$ 7,409,223
LIABILITIES AND STOCKHOLDERS' EQUITY						
Current liabilities:						
Current portion of long-term debt	$ 322,115	$ 37,489		$ 17,441	(6)	$ 377,045
Accounts payable, accrued expenses and other current liabilities	99,832	95,918	(c)	(1,556)	(7)	194,194
Deferred revenue	13,014	172	(c)	(172)	(8)	13,014
Due to SunEdison and affiliates, net	28,062	—		—		28,062
Total current liabilities	463,023	133,579		15,713		612,315
Other liabilities:						
Long-term debt	1,944,795	962,750		612,618	(6)	3,520,163
Deferred revenue	76,814	1,737	(d)	(1,737)	(8)	76,814
Deferred income taxes	7,108	—		—		7,108
Asset retirement obligations	145,877	24,086		—		169,963
Other long-term liabilities	5,098	12,118	(d)	(2,214)	(9)	15,002
Total liabilities	$ 2,642,715	$ 1,134,270		$ 624,380		$ 4,401,365
Redeemable non-controlling interests	38,228	—		169,688	(10)	207,916

TERRAFORM POWER, INC.
UNAUDITED PRO FORMA CONSOLIDATED BALANCE SHEET
AS OF JUNE 30, 2015
(CONTINUED)

(in thousands, except share and per share data)	TerraForm Power, Inc. (1)	Invenergy Wind Adjusted Historical (Note 4)	Pro Forma Adjustments		TerraForm Power, Inc. Pro Forma
Stockholders' equity:					
Preferred stock	—	—	—		—
Class A common stock	773	—	—		773
Class B common stock	604	—	—		604
Class B1 common stock	—	—	—		—
Additional paid-in capital	1,274,450	—	—		1,274,450
Accumulated deficit	(36,298)	—	(30,284)	(11)	(66,582)
Accumulated other comprehensive loss	(786)	—	—		(786)
Members' Equity	—	380,137	(380,137)	(12)	—
Total stockholders' equity	1,238,743	380,137	(410,421)		1,208,459
Non-controlling interest	1,253,483	216,879	121,121	(13)	1,591,483
Total non-controlling interests and stockholders' equity	2,492,226	597,016	(289,300)		2,799,942
Total liabilities, non-controlling interests and stockholders equity	$ 5,173,169	$ 1,731,286	$ 504,768		$ 7,409,223

Notes to the Unaudited Pro Forma Consolidated Balance Sheet

(1) Represents unaudited interim results as of June 30, 2015.

(2) *Cash and cash equivalents* - Represents the effects of the following transactions:

Net proceeds from the issuance of Senior Notes	$ 197,000
Net proceeds from the issuance of the Bridge Loans	54,494
Proceeds from borrowings on the Revolver	650,000
The incurrence of estimated direct transaction costs of TerraForm associated with the Invenergy Wind Acquisition	(30,284)
Total cash consideration paid for Invenergy Wind Acquisition	(1,208,723)
	$ (337,513)

(3) *Property and equipment* - Represents the adjustment to reflect acquired property and equipment at estimated fair value. The fair value of property and equipment acquired was valued primarily using a cost approach and limited to what is economically supportable as indicated by an income approach. The fair value approximates the current cost of replacing an asset with another asset of equivalent economic utility adjusted further for obsolescence and physical depreciation. The estimate is preliminary, subject to change and could vary materially from the actual adjustment at the time the acquisition is completed. The estimated useful lives of the property and equipment acquired range from 26 to 30 years.

(4) *Intangible assets* - Represents the adjustment to record the acquired PPAs and Renewable Energy Certificate (REC) contracts at their estimated fair values. The estimated fair values were determined based on the income approach. The estimated useful lives of the intangibles range from 12 to 25 years.

(5) *Deferred financing costs, net* - Represents the effects of the following transactions:

Record the debt issuance costs incurred in connection with issuing the Senior Notes	$	3,000
Eliminate Invenergy Wind historical deferred financing costs as the debt was revalued under acquisition accounting		(27,204)
Record the commitment fee incurred in connection with issuing the Bridge Loan		12,607
	$	(11,597)

(6) *Long-term debt, including current portion* - Represents the effects of the following transactions:

Eliminate debt extinguished prior to the Invenergy Wind Acquisition	$	(178,702)
Eliminate debt repaid in conjunction with the Invenergy Wind Acquisition		(116,271)
Record Senior Notes issued to fund a portion of the Invenergy Wind Acquisition		200,000
Record fair value adjustment for debt assumed as part of the Invenergy Wind Acquisition		7,932
Record Bridge Loans issued to fund a portion of the Invenergy Wind Acquisition		67,100
Record the borrowings on the Revolver to fund a portion of the Invenergy Wind Acquisition		650,000
	$	630,059

(7) *Accounts payable, accrued expenses and other current liabilities* - Adjustments represent the elimination of the Invenergy Wind Acquisitions' historical intercompany and related party payables satisfied prior to closing.

(8) *Deferred revenue including current portion* - Adjustments represent the elimination of the Invenergy Wind Acquisitions' historical deferred revenue as power purchase agreements are adjusted to fair value.

(9) *Other long-term liabilities* - Adjustments represent the elimination of the Invenergy Wind Acquisitions' historical deferred interest payable as acquired debt obligations are adjusted to fair value, as well as the elimination of deferred tax liabilities. The remaining balance consists primarily of $9 million in derivatives, which are carried at fair value thereby not requiring a pro forma adjustment.

(10) *Redeemable non-controlling interests* - Represents the adjustment to record the estimated fair value of the 9.9% interest in Invenergy Wind that the Company will not acquire.

(11) *Accumulated deficit* - Adjustment represents the incurrence of estimated direct transaction costs of TerraForm associated with the Invenergy Wind Acquisition.

(12) *Members' equity* - Represents adjustment to historical equity of Invenergy Wind to reflect the Company's net investment.

(13) *Non-controlling interests* - Represents the adjustment to record acquired non-controlling interests at estimated fair value and to eliminate historical non-controlling interests of the Invenergy Wind Acquisition that will not be outstanding at the acquisition date. The estimated fair values were determined based on the income approach.

(14) *Other Assets* - Other assets consists primarily of $75 million in energy derivatives, which are carried at fair value, therefore it is appropriate that there is no pro forma adjustment.

Reclassifications - See Note 4 for additional discussion on reclassified amounts included in the unaudited pro forma consolidated balance sheet (in thousands):

(a) Includes a reclassification of $775 reported in risk management assets on Invenergy Wind's historical balance sheet into prepaid expenses and other assets to conform to TerraForm's balance sheet presentation.

(b) Includes a reclassification of $77,840 reported in deposits, long-term inventory, long term risk management assets, energy hedge inception fair value, and other assets on Invenergy Wind's historical balance sheet into intangible assets, net to conform to TerraForm's balance sheet presentation.

(c) Includes a reclassification of $95,918 reported in accounts payable, accounts payable - related party, sales and use tax payable, contingent purchase obligation, accrued land owner expense, property taxes payable, other liabilities and accrued expenses, and risk management liabilities on Invenergy Wind's historical balance sheet into accounts payable, accrued expenses and other current liabilities and deferred revenue to conform to TerraForm's balance sheet presentation.

(d) Includes a reclassification of $6,967 reported in long term risk management liabilities on Invenergy Wind's historical balance sheet into deferred revenue, long term portion, and other long term liabilities to conform to TerraForm's balance sheet presentation.

TERRAFORM POWER, INC.
UNAUDITED PRO FORMA CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

Statement of Operations Data:	TerraForm Power, Inc. (1)	First Wind (2)	Mt. Signal (2)	Invenergy Wind Adjusted Historical (Note 4)		First Wind & Mt. Signal Pro Forma Adjustments (3)	Invenergy Wind Pro Forma Adjustments		TerraForm Power, Inc. Pro Forma
Operating revenues, net	$ 127,156	$ 116,868	$ 23,032	$ 163,832		$ 523	—		$ 431,411
Operating costs and expenses:									
Cost of operations	10,630	53,720	4,783	25,442	(a)	—	—		94,575
Cost of operations—affiliate	8,063	—	—	—		—	—		8,063
General and administrative	20,984	8,266	714	4,687	(b)	—	—		34,651
General and administrative—affiliate	19,144	—	—	—		—	—		19,144
Acquisition costs	10,177	—	—	—		—	—		10,177
Acquisition costs—affiliate	5,049	—	—	—		—	—		5,049
Formation and offering related fees and expenses	3,570	—	—	—		—	—		3,570
Formation and offering related fees and expenses - affiliate	1,870	—	—	—		—	—		1,870
Depreciation, amortization and accretion	41,280	45,533	11,440	49,220		(538)	26,227	(4)	173,162
Total operating costs and expenses	120,767	107,519	16,937	79,349		(538)	26,227		350,261
Operating income	6,389	9,349	6,095	84,483		1,061	(26,227)		81,150
Other expense (income):									
Interest expense, net	86,191	38,108	19,631	56,442		6,679	31,280	(5)	238,331
Gain on extinguishment of debt, net	(7,635)	—	—	—		—	—		(7,635)
Loss on foreign currency exchange	14,007	—	189	—		—	—		14,196
Other, net	438	13,865	—	1,474		(13,925)	—		1,852
Total other expenses (income), net	93,001	51,973	19,820	57,916		(7,246)	31,281		246,745
(Loss) income before income tax benefit (expense)	(86,612)	(42,624)	(13,725)	26,567		8,307	(57,507)		(165,594)
Income tax (benefit) expense	(4,689)	—	—	73		—	—		(4,616)
Net (loss) income	(81,923)	(42,624)	(13,725)	26,494		8,307	(57,507)		(160,978)
Less: Predecessor loss prior to initial public offering on July 23, 2014	(11,148)	—	—	—		—	—		(11,148)
Net (loss) income subsequent to initial public offering	(70,775)	(42,624)	(13,725)	26,494		8,307	(57,507)		(149,830)
Less: Net income (loss) attributable to redeemable non-controlling interests	—	—	—	—		—	(2,013)	(6)	(2,013)
Less: Net (loss) income attributable to non-controlling interests	(45,158)	(3,881)	(12,807)	9,126		(16,852)	(49,732)	(7)	(119,304)
Net (loss) income attributable to TerraForm Power, Inc. Class A shareholders	$ (25,617)	$ (38,743)	$ (918)	$ 17,368		$ 25,159	$ (5,762)		$ (28,513)
Weighted average shares outstanding	29,602							(8)	29,602
Basic and diluted loss per share	$ (0.87)							(8)	$ (0.96)

Note: Certain Invenergy Wind amounts have been reclassified to conform to TeraForm's presentation. The accompanying notes are an integral part of the Unaudited Pro Forma Consolidated Financial Statements.

Notes to the Unaudited Pro Forma Consolidated Statements of Operations

(1) Represents recast audited results for the year ended December 31, 2014 as reported on Form 8-K filed on September 4, 2015.

(2) Represents the historical financial information for First Wind and Mt. Signal as reported on Form 8-K/A filed on March 30, 2015.

(3) Represents the proforma effects of the acquisition of First Wind and Mt. Signal as reported on Form 8-K/A filed on March 30, 2015.

(4) *Depreciation and amortization* - Represents the net depreciation expense resulting from the fair value adjustments of acquired property and equipment. The fair values of property and equipment acquired were valued primarily using a cost approach and limited to what is economically supportable as indicated by an income approach. Under this approach, the fair value approximates the current cost of replacing an asset with another of equivalent economic utility adjusted for functional obsolescence and physical depreciation. The estimate is preliminary, subject to change and could vary materially from the actual adjustment at the time the acquisitions are completed. The estimated useful life of the property and equipment acquired ranges from 26 to 30 years. Approximately 1/25 of the change in fair value adjustments to property and equipment would be recognized annually.

(5) *Interest expense, net* - Represents the effects of the following transactions:

Elimination of interest expense related to debt repaid in conjunction with the Invenergy Wind Acquisition	$	(10,345)
Increase in interest expense for the issuance of the Senior Notes, including amortization of debt issuance costs		13,458
Increase in interest expense associated with the fair value adjustment of debt assumed as part of the Invenergy Wind Acquisition		496
Elimination of Invenergy Wind Acquisitions' historical amortization of deferred financing costs		(7,788)
Increase interest expense for the issuance of the Bridge Loans, including amortization of commitment fees		5,517
Increase interest expense for the borrowings on the Revolver		29,942
	$	31,280

Based on the assumed pro forma amount of floating-rate Bridge Loans outstanding at December 31, 2014, each 1/8% rise in interest rates would not result in a material amount of incremental annual interest expense.

(6) *Redeemable non-controlling interests* - Represents an adjustment to net loss for the remaining 9.9% interest in Invenergy Wind that will not be acquired by the Company.

(7) *Non-controlling interests* - Represents the allocation of pro forma net loss to non-controlling interests. The adjustment includes project-level interests and interests in Terra LLC held by Riverstone and SunEdison.

(8)The proforma basic and diluted loss per share is calculated as follows:

(in thousands, except share and per share data)		
EPS Numerator:		
Pro Forma net loss attributable to Class A common stockholders	$	(28,513)
EPS Denominator:		
Weighted-average basic and diluted Class A shares outstanding		29,602
Basic and diluted loss per share	$	(0.96)

Reclassifications - See Note 4 for additional discussion on reclassified amounts included in the unaudited pro forma consolidated statement of operations (in thousands):

(a) Includes a reclassification of $5,297 reported in taxes (other than income taxes) on Invenergy Wind's historical statement of operations into cost of operations to conform to TerraForm's statement of operations presentation.

(b) Includes a reclassification of $943 reported in business development expense on Invenergy Wind's historical statement of operations into general and administrative expense to conform to TerraForm's statement of operations presentation.

Note 1. Basis of presentation

The Unaudited Pro Forma Consolidated Statement of Operations for the six months ended June 30, 2015 and the year ended December 31, 2014 give effect to the Transactions as if they were completed on January 1, 2014.

The pro forma financial statements have been derived from the historical financial statements of TerraForm, Mt. Signal, First Wind, and Invenergy Wind. Assumptions and estimates underlying the pro forma adjustments are described in the accompanying notes, which should be read in connection with the pro forma financial statements.

The pro forma financial statements were prepared using the acquisition method of accounting under GAAP. Acquisition accounting requires, among other things, that most assets acquired and liabilities assumed be recognized at fair value as of the acquisition date. Because acquisition accounting is dependent upon certain valuations and other studies that must be completed as of the acquisition date, there is not currently sufficient information for a definitive measurement. Therefore, the pro forma financial statements are preliminary and have been prepared solely for the purpose of providing unaudited pro forma financial information. Differences between these preliminary estimates and the final acquisition accounting will occur and these differences could have a material impact on the accompanying pro forma financial statements and the combined company's future results of operations and financial position.

The First Wind, Mt. Signal and Invenergy Wind acquisitions are reflected in the pro forma financial statements as being accounted for based on the accounting guidance for business combinations. Under the acquisition method, the total estimated purchase price is calculated as described in Note 3 to the pro forma financial statements. In accordance with accounting guidance for business combinations, the assets acquired and the liabilities assumed have been measured at fair value using the fair value concepts defined in ASC 820, "Fair Value Measurement," which we refer to as ASC 820. The fair value measurements use estimates based on key assumptions of the acquisition, including prior acquisition experience, benchmarking of similar acquisitions and historical and current market data. The pro forma adjustments included herein are likely to be revised as additional information becomes available and as additional analyses are performed. The final purchase price allocation will be determined after the acquisitions are completed and the final amounts recorded for the acquisitions may differ materially from the information presented in these pro forma financial statements.

The pro forma financial statements do not reflect any cost savings from operating efficiencies or synergies that could result from the Transactions.

For the purpose of measuring the estimated fair value of the assets acquired and liabilities assumed, as reflected in the pro forma financial statements, we have applied the accounting guidance for fair value measurements, which defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The historical unaudited financial statements of Invenergy Wind and Mt. Signal, and the historical audited financial statements of Invenergy Wind and First Wind were prepared in accordance with U.S. GAAP.

Note 2. Acquisitions

Invenergy Wind

On June 30, 2015, the Company entered into a definitive agreement to acquire net ownership of 930 MW of operating and under construction wind power plants from Invenergy Wind. The Company's intention is to initially acquire net ownership of 265.0 MW of the wind power plants (the "Acquired Portfolio'') and the Company is pursuing funding for the remaining 665.0 MW of wind power plants (the ''Warehouse Portfolio'') through a drop down warehouse facility in partnership with third party investors and SunEdison. The Warehouse Portfolio would initially be acquired by the warehouse, and the Company would be offered call rights to acquire those assets in the future. Although the Company is pursuing funding of the Warehouse Portfolio through a separate warehouse vehicle owned in part by SunEdison, there is no assurance that the Company will be able to do so, and as a result, may be required to directly acquire the Warehouse Portfolio under the terms of the purchase agreement with Invenergy Wind. The aggregate consideration payable for this acquisition is approximately $2.0 billion, including approximately $818.0 million of indebtedness to be repaid or assumed. The Invenergy Wind portfolio is comprised of seven contracted wind farms located in the United States and Canada with a weighted average remaining contract life of 19 years and an average counterparty credit rating of AA. Invenergy Wind will retain a 9.9% stake in the United States assets and will provide certain operation and maintenance services for these wind power plants. Final closing of this acquisition is expected by the fourth quarter of 2015.

First Wind

On January 29, 2015, the Company, through Terra LLC, acquired from First Wind Holdings, LLC (together with its subsidiaries, “First Wind”) 521.1 MW of operating power assets, including 500.0 MW of wind power assets and 21.1 MW of solar power assets (the “First Wind” acquisition). The operating power assets the Company acquired are located in Maine, New York, Hawaii, Vermont and Massachusetts. The purchase price for this acquisition was $810.4 million, net of cash acquired.

Mt. Signal

On July 23, 2014, the Company acquired a controlling interest in Imperial Valley Solar 1 Holdings II, LLC, which owns a 265.9 MW utility scale solar energy system located in Mt. Signal, California. The Company acquired Mt. Signal from an indirect subsidiary of Silver Ridge in exchange for $292.0 million in total consideration consisting of (i) 5,840,000 Class B1 units (and a corresponding number of shares Class B1 common stock) equal in value to $146.0 million and (ii) 5,840,000 Class B units (and a corresponding number of shares Class B common stock) equal in value to $146.0 million. Prior to the IPO, Silver Ridge was owned 50% by Riverstone and 50% by SunEdison, who acquired substantially all of AES Corporation’s equity ownership interest in Silver Ridge on July 2, 2014. In connection with its acquisition of AES Corporation’s interest in Silver Ridge, SunEdison entered into a Master Transaction Agreement with Riverstone pursuant to which the parties agreed to sell Mt. Signal to TerraForm and to distribute the Class B units (and shares of Class B common stock) to SunEdison and the Class B1 units (and shares of Class B1 common stock) to Riverstone.

Note 3. Estimated Purchase Price and Preliminary Purchase Price Allocation

The allocation of the preliminary purchase price to the fair values of assets acquired and liabilities assumed includes pro forma adjustments to reflect the fair values of assets and liabilities at the acquisition date. The final allocation of the purchase price could differ materially from the preliminary allocation primarily because power market prices, interest rates and other valuation variables will fluctuate over time and be different at the time of completion of the acquisitions compared to the amounts assumed in the pro forma adjustments. The following is a summary of the preliminary purchase price allocation, net of acquired cash, for the acquisition:

(in thousands)		Invenergy
Property and equipment	$	1,885,699
Accounts Receivable		20,864
Restricted Cash		63,262
Other Assets		83,084
Intangible Assets		501,373
Total assets acquired		2,554,282
Long-term debt		681,323
Accounts payable, accrued expenses and other current liabilities		126,236
Asset retirement obligations		24,086
Other long-term liabilities		9,904
Total liabilities assumed		841,549
Non-controlling interest		338,000
Net assets acquired	$	1,374,733
Redeemable NCI	$	169,688
Consideration Transferred, net of $4.6 million of cash acquired		1,205,045

Note 4. Accounting Policies

Based upon the Company's initial review of the acquired projects' significant accounting policies, as disclosed in their consolidated historical financial statements, as well as on preliminary discussions with their management, the Unaudited Pro Forma Consolidated Financial Statements assume there will be no significant adjustments necessary to conform the acquired projects' accounting policies to our accounting policies, except for certain reclassifications necessary to conform to the Company's financial presentation. Upon completion of the Invenergy Wind Acquisition and a more comprehensive comparison and assessment, differences may be identified that would necessitate changes to the acquired projects' future accounting policies and such changes could result in material differences in future reported results of operations and financial position for the acquired projects' operations as compared to historically reported amounts.

Financial information presented in the "Invenergy Wind Adjusted Historical" column in the unaudited pro forma consolidated statement of operations has been reclassified to conform to the historical presentation in TerraForm's consolidated financial statements as follows:

Reclassification included in the Unaudited Pro Forma Consolidated Statement of Operations (in thousands):

	For the Six Months Ended Ended June 30, 2015					
		Before Reclassification		Reclassification		After Reclassification
Taxes (other than income taxes)	$	3,089	$	(3,089)	$	—
Cost of operations		11,737		3,089		14,826
Business development expense		162		(162)		—
General and administrative		1,473		162		1,635
	$	16,461	$	—	$	16,461

	For the Year Ended December 31, 2014		
	Before Reclassification	Reclassification	After Reclassification
Taxes (other than income taxes)	$ 5,297	$ (5,297)	$ —
Cost of operations	20,145	5,297	25,442
Business development expense	943	(943)	—
General and administrative	3,744	943	4,687
	$ 30,129	$ —	$ 30,129

Reclassification included in the Unaudited Pro Forma Consolidated Balance Sheet (in thousands):

	As of June 30, 2015		
	Before Reclassification	Reclassification	After Reclassification
Risk management assets	$ 775	$ (775)	$ —
Prepaid expenses and other current assets	1,470	775	2,245
Current assets	$ 2,245	$ —	$ 2,245
Deposits	$ 602	$ (602)	$ —
Long-term inventory	2,048	(2,048)	—
Long-term risk management assets	548	(548)	—
Energy hedge inception fair value	74,642	(74,642)	—
Other assets	2,999	77,840	80,839
Long-term assets	$ 80,839	$ —	$ 80,839
Accounts payable	$ 4,971	$ (4,971)	$ —
Accounts payable — related parties	1,503	(1,503)	—
Sales and use tax payable	2,997	(2,997)	—
Contingent purchase obligation	1,192	(1,192)	—
Accrued land owner expense	962	(962)	—
Property taxes payable	6,558	(6,558)	—
Risk management liabilities	10,503	(10,503)	—
Other liabilities and accrued expenses	67,403	(67,403)	—
Accounts payable, accrued expenses and other current liabilities	—	95,918	95,918
Deferred revenue, current portion	—	171	171
Current liabilities	$ 96,089	$ —	$ 96,089
Deferred revenue, long-term portion	$ —	$ 1,737	1,737
Other long-term liabilities	6,888	5,230	12,118
Long-term risk management liabilities	6,967	(6,967)	—
Long-term liabilities	$ 13,855	$ —	$ 13,855