General Shareholders’ Meeting / 2016

AUDIT AND RISK SUPERVISION COMMITTEE
22 / February / 2016

INTRODUCTION

Subsection 4.f) of section 529 quaterdecies of the restated text of the Companies Act (Ley de Sociedades de Capital) approved by Royal Legislative Decree 1/2010 of 2 July (the “Companies Act”) gives the following power to audit committees of listed companies:

“Issue, on an annual basis and prior to the issuance of the audit report, a report setting forth an opinion on the independence of the auditor. This report must in any event contain an assessment of the provision of the additional services other than the legal audit referred to in the preceding letter, considered individually and as a whole, and in relation to the rules on independence or the legal provisions regarding the auditing of accounts”.

This power is also included in the internal rules of the Corporate Governance System of “Iberdrola, S.A.” (“Iberdrola” or the “Company”).

Recommendation 6.a) of the Code of Good Governance Code of Listed Companies provides that listed companies drawing up a report on the independence of the auditor should publish it “on their website well in advance of the annual general meeting, even if their distribution is not obligatory”.

At its meeting of 27 March 2015, the shareholders acting at a General Shareholders’ Meeting of the Company resolved, upon a proposal of the Board of Directors which in turn was upon a proposal of the Audit and Risk Supervision Committee (the “Committee” or the “ARSC”), to re-elect the firm “Ernst & Young, S.L.” (“Ernst & Young” or the “Auditor”) as auditor of the annual accounts of the Company and its consolidated group for financial year 2015, as follows:

“To re-elect Ernst & Young, S.L. as auditor of IBERDROLA, S.A. and of its consolidated group to carry out the audit for financial year 2015, authorising the Board of Directors, with express power of substitution, to enter into the respective services agreement, on the terms and conditions it deems appropriate, with authority to make such amendments therein as may be required in accordance with the law applicable at any time.

This resolution is adopted at the proposal of the Board of Directors and upon a prior proposal, in turn, of the Audit and Risk Supervision Committee.

It is stated for the record that Ernst & Young, S.L. has its registered office in Madrid, at Plaza Pablo Ruiz Picasso, 1, Edificio Torre Picasso, 28020, Tax Identification Number B-78970506. It is registered with the Madrid Commercial Registry at folio 1, volume 1,225, page M-23123, and with the Official Auditors’ Registry (Registro Oficial de Auditores de Cuentas) (ROAC) under number S0530.

It is now appropriate for the Committee to issue a report stating an opinion regarding the independence of the Auditor of the Company and its consolidated group for financial year 2015.

SCOPE AND WORK PERFORMED

The Committee has analysed the following information to prepare this report:

Written Statement of the Auditor regarding the Independence thereof

Subsection 4.e) of section 529 quaterdecies of the Companies Act provides that audit committees of listed companies:

“Must in any event receive a statement from the external auditors on an annual basis of their independence in relation to the entity or entities directly or indirectly related thereto, as well as information on additional services of any kind provided to and the corresponding fees received from such entities by the external auditor or persons or entities related thereto, pursuant to the laws on auditing of accounts”.

On 18 February 2016 the Auditor of the Company and its consolidated group sent a letter addressed to the Committee in which it stated:
"The team in charge of the audit and the audit firm, with the applicable extensions, have met the applicable independence requirements in accordance with the provisions of the Restated Text of the Audit Act, issued by Royal Legislative Decree 1/2011 of 1 July and the regulations in implementation thereof".

In this letter, the Auditor also includes various letters from the partners involved in the process of auditing the larger foreign subsidiaries, specifically: “Iberdrola México, S.A. de C.V.”, “Scottish Power, Ltd.”, “Elektro Elektricidade e Serviços, S.A.”, “Iberdrola Brasil, S.A.”, “Iberdrola USA, Inc.” (now “Avangrid, Inc.”), “Neoenergia, S.A.”; and the Spanish company “Iberdrola Ingeniería y Construcción, S.A.” (Sociedad Unipersonal), stating their independence with respect to the Company and its group.

Relationships with the Auditors

Subsection 4.e) of section 529 quaterdecies of the Companies Act provides that Audit Committees of listed companies must:

"Establish appropriate relationships with the external auditor to receive information regarding matters that might risk the independence thereof, for examination by the committee, and any other information related to the development of the audit procedure as well as such other communications as are provided for in the laws on auditing of accounts and in other legal provisions on auditing [...]"

The Auditor appeared before the Committee on eight occasions during financial year 2015:

1. Meeting of 10 February (preview of the closing of the annual financial statements for financial year 2014).
2. Meeting of 16 February (annual financial statements for financial year 2014).
3. Meeting of 24 March (annual financial statements for financial year 2014 of "Iberdrola Finanzas, S.A." (Sociedad Unipersonal)).
4. Meeting of 16 June (memorandum or recommendations resulting from the audit of the financial information for financial year 2014).
5. Meeting of 14 July (preview of limited review of financial information of the Company and its consolidated group for the first half of financial year 2015).
7. Meeting of 19 October (Committee training and information plan).

At these meetings, the Auditor of the Company and its consolidated group did not report issues that might put its independence at risk.

Protective Measures that Allow for Detection of Threats to Independence

Section 12.1 of the restated text of the Law on Auditing approved by Royal Legislative Decree 1/2011 of 1 July (the "Audit Act") provides that:

"To ensure their independence, auditors and audit firms must establish protective measures that allow for the detection of threats to such independence, and for the evaluation, reduction, and if applicable, the elimination thereof. The protective measures shall in any event be suitable for the size of the audit activities or the audit firm. These protective measures shall be periodically reviewed and shall be applied individually for each audit task, and must be documented in the working papers for each audit. Threats to independence may come from factors such as self-review, self-interest,"
legal work, familiarity or confidence, or intimidation. If the significance of these factors in relation to the protective measures applied is such that its independence is compromised, the auditor or the audit firm shall refrain from performing the audit”.

The letter sent by the Auditor on 18 February 2016 includes the following statement:

“We have designed and implemented internal procedures to identify and evaluate threats that might arise from circumstances related to audited entities, including those that might entail grounds for disqualification, and, if appropriate, the application of required protective measures (...). As regards the aforementioned audit, no circumstances have been identified that individually or as a whole might entail a significant threat to our independence and that would therefore require the application of protective measures or that might involve grounds for disqualification”.

According to the Auditor of the Company and its consolidated group, the internal procedures it has implemented to protect its independence are the following:

a) Policies regarding independence (Global Independence Policy and Global Client and Project Acceptance Policy), which contain the requirements to be met in this area.

b) Communications and Training (Code of Global Conduct, training courses on independence policies and procedures, databases of policies and practices, etc.), the object of which is to inform all professionals of Ernst & Young of those services they are prohibited from providing to audit clients, as well as the need to obtain prior approval for certain services.

c) Compliance monitoring (Global Internal Audit team, Global Monitoring System and Business Relationship Evaluation and Tracking), the object of which is to review the processes and perform tests to verify compliance with the independence requirement.

d) Quarterly and annual compliance certificates, in which the partners of Ernst & Young confirm that all services other than audit for which they are responsible and that are provided to audit clients are permitted by both the rules of the auditor of accounts of the Company and its consolidated group as well as by the Company’s rules, and annual confirmations of the country managing partners confirming that the country complies with the rules on independence, that the partners and professionals have completed courses on this material, and that the country has implemented procedures to ensure compliance with the independence policies.

Services Provided Other than Auditing of Accounts and Fees

Subsection 4.f) of section 529 quaterdecies of the Companies Act provides that the report to be issued by the audit committees of listed companies must express an opinion regarding the independence of the auditor that:

“(...) must in any event contain an assessment of the provision of the additional services other than the legal audit referred to in the preceding letter, considered individually and as a whole, and in relation to the rules on independence or the legal provisions regarding the auditing of accounts”.

In its letter addressed to the Committee dated 18 February 2016, the Auditor reports that the fees billed to the Company and its group in 2015 are the following:

<table>
<thead>
<tr>
<th></th>
<th>In thousands of euros</th>
<th>Audit services</th>
<th>Audit-related services</th>
<th>Other services</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Iberdrola, S.A.</td>
<td>2,681</td>
<td>1,087</td>
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<td>3,768</td>
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<tr>
<td>Subsidiaries</td>
<td>15,894</td>
<td>7,569</td>
<td>75</td>
<td></td>
<td>23,538</td>
</tr>
<tr>
<td>Iberdrola, S.A. and consolidated group</td>
<td>18,575</td>
<td>8,656</td>
<td>75</td>
<td></td>
<td>27,306</td>
</tr>
</tbody>
</table>
A description of these fees is attached as Annex 1 to the letter sent by the Auditor on 18 February 2016, which is attached hereto, and the following explanation is provided:

**Audit Services**

Fees for audit services were 18,575 thousand euros (line 1 of Annex 1), corresponding to the legal audit of the financial statements of Iberdrola and the companies of the Iberdrola group for financial year 2015.

This engagement was set prior to the commencement of its duties by the Auditor, for the entire period during which they must be performed, and was previously reported by the Committee at its meeting of 16 June 2015.

The fees are not influenced or determined by the provision of additional services or based on contingencies or conditions other than changes in the circumstances on which the determination of the fees are based, as provided in section 21.1 of the Audit Act.

**Audit-related services:**

Fees for audit-related services were 8,656 thousand euros (lines 2 to 22 of Annex 1), broken down as follows:

2. 2,933 thousand euros for auditing the financial statements of “Iberdrola USA, Inc.” (now “Avangrid, Inc.”) for the initial public offering of this company on the New York Stock Exchange (preparation of 10-K filing).

3. 2,957 thousand euros for auditing the financial statements of “Iberdrola USA, Inc.” (now “Avangrid, Inc.”) for financial years 2012 and 2013 for purposes of the initial public offering of “Iberdrola USA, Inc.” on the New York Stock Exchange.


5. 260 thousand euros for various comfort letters issued by the Auditor in debt issues by the Company.

6. 45 thousand euros for various comfort letters issued by the Auditor in debt issues by “Iberdrola Finance Ireland, Ltd.” and “Iberdrola International, B.V.”.

7. 14 thousand euros for a report on agreed-upon procedures (ISRS 4400) regarding subsidies from the INNPACTO Programme for “Iberdrola Redes, S.A.” (Sociedad Unipersonal) and its subsidiaries.

8. 2 thousand euros for a report on agreed-upon procedures (ISRS 4400) regarding subsidies from the INNPACTO Programme for “Iberdrola Redes, S.A.” (Sociedad Unipersonal) and its subsidiaries.

9. 4 thousand euros for a report on agreed-upon procedures (ISRS 4400) regarding the status of investments and divestments made between 1 January and 31 December 2014 at the Valdecaballeros 2014 nuclear plant for “Iberdrola Generación España, S.A.” (Sociedad Unipersonal) and its subsidiaries.

10. 4 thousand euros for a report on agreed-upon procedures (ISRS 4400) regarding the status of investments and divestments made between 1 January and 31 December 2014 at the Lemoiz nuclear plant for “Iberdrola Generación España, S.A.” (Sociedad Unipersonal) and its subsidiaries.

11. 10 thousand euros for a report on agreed-upon procedures (ISRS 4400) regarding the Company’s payment of taxes in Spain.

12. 30 thousand euros for a report on agreed-upon procedures (ISRS 4400) regarding certain financial information on the Guardo 2 thermal plant for “Iberdrola Generación España, S.A.” (Sociedad Unipersonal).

13. 45 thousand euros for a report on agreed-upon procedures (ISRS 4400) regarding certain of the Group’s 2014 tax figures for the Company.

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14. 15 thousand euros for a report on agreed-upon procedures (ISRS 4400) regarding certain information relating to the costs incurred in the construction of the gas pipeline transferred to “Enagás, S.A.” for “Iberdrola Generación España, S.A.” (Sociedad Unipersonal).

15. 180 thousand euros for a report on agreed-upon procedures (ISRS 4400) regarding the reconciliation of the balance sheet and income statement between US GAAP and IFRS for “Iberdrola USA, Inc.” and its subsidiaries.

16. 145 thousand euros for a report on agreed-upon procedures regarding investments placed into service during financial year 2014 for “Iberdrola Redes, S.A.” (Sociedad Unipersonal) and its subsidiaries.

17. 30 thousand euros for a report on agreed-upon procedures (IRS 4400) regarding investments placed into service during financial year 2013 for “Iberdrola Redes, S.A.” (Sociedad Unipersonal) and its subsidiaries.

18. 109 thousand euros for a report on agreed-upon procedures (IRS 4400) regarding the inventory of electricity distribution facilities in 2014 for “Iberdrola Redes, S.A.” (Sociedad Unipersonal) and its subsidiaries.

19. 195 thousand euros for a report on agreed-upon procedures (ISRS 4400) regarding Circular 4/2015 of the National Markets and Competition Commission from the request for information by distributors of electric power for the oversight and calculation of remuneration of the activity for “Iberdrola Redes, S.A.” (Sociedad Unipersonal) and its subsidiaries.

20. 335 thousand euros for various reports on agreed-upon procedures (ISRS 4400) regarding regulatory investments required by the Brazilian regulator ANEEL (Agência Nacional de Energia Elétrica) for “Elektro Eletricidade e Serviços, S.A.”

21. 5 thousand euros for a report on agreed-upon procedures (ISRS 4400) regarding covenants for “Scottish Power, Ltd.” and its subsidiaries.

22. 32 thousand euros for a report on agreed-upon procedures (ISRS 800) regarding segmented consolidated information of “Scottish Power, Ltd.” and its subsidiaries.

The engagements are for services that only the Auditor can provide or provides pursuant to the agreed-upon financial reporting procedures of the International Standard on Related Services 4400 (ISRS 4400) issued by the International Auditing and Assurance Standards Board of the International Federation of Accountants and published in Spain by the Instituto de Censores Jurados de Cuentas de España (Spanish Institute of Sworn Auditors) in June 2008. The Committee was informed of these engagements at meetings held on 10 and 16 February, 24 March, 27 April, 20 July, and 14 December 2015.

**Other Services:**

Fees for other services were 75 thousand euros for the engagements listed in lines 23 and 24 of Annex 1:

23. 43 thousand euros for professional tax advisory services for the application of RD&I tax deductions in financial years 2012 to 2016 for “Scottish Power, Ltd.” and its subsidiaries, and

24. 32 thousand euros for professional services relating to the documentation of transfer prices for financial years 2012 and 2013 for “Iberdrola Ingeniería y Construcción, S.A.” (Sociedad Unipersonal).

These engagements are deemed to be other services, services other than auditing services and services related to auditing, and were previously authorised by the Committee at its meeting of 21 October 2013 as regards engagement 23 and at its meeting of 17 April 2013 as regards engagement 24.

Finally, article 51.5 of the Regulations of the Board of Directors, and on identical terms article 23.2 of the Regulations of the Audit and Risk Supervision Committee, provides that the Committee:
“shall not submit a proposal to the Board of Directors, and the Board of Directors shall not submit a proposal to the shareholders at the General Shareholders’ Meeting, for appointment of an audit firm as the Company’s auditor if it has evidence (...) that the fees that Company intends to pay it for any and all services are greater than five percent of its total domestic income during the last financial year”.

In its declaration of 18 February 2016, Ernst & Young stated that:

“We confirm that the fees paid by the Company to Ernst & Young, S.L. during the financial year ended 31 December 2015 for all items are not greater than five per cent of total income during the annual financial period ended 30 June 2015”.

Term and Rotation

Sections 19.1 and 19.2 of the Audit Act provide that:

“Auditors and audit firms shall be engaged for an initial period of time that may not be less than three years nor greater than nine years from the date of commencement of the first financial year to be audited, and may be engaged for maximum subsequent periods of three years upon completion of the initial period. If at the end of the initial engagement period or extensions thereof, neither the auditor or audit firm nor the entity audited states a desire to the contrary, the contract shall be implicitly extended for a period of three years (...). Upon the passage of seven years from the initial contract, the auditor signing the audit report must be rotated, and there must in any case be a passage of two years before said person can again audit the entity in question”.

The shareholders of the Company, at the General Shareholders’ Meeting held on 30 March 2006, approved the appointment of Ernst & Young as the Auditor of the Company and its consolidated group for an initial period of three years, i.e., the financial years 2006, 2007, and 2008.

“Item Nine on the Agenda.- To appoint the company Ernst & Young, S.L. as auditor of the Company and of its consolidated group, which Auditor shall perform the auditing for a period of 3 years, pursuant to Section 8.4 of Law 19/1988 of 12 July regarding Auditing, of the annual accounts for the financial years 2006, 2007, and 2008, the Board of Directors being granted the power, with the express power to further delegate for said purpose, to execute the corresponding contract for the provision of services, subject to such terms and conditions as it deems appropriate, and also being empowered to many any other pertinent amendments thereto pursuant to legislation applicable at any time”.

The auditor of the Company and its consolidated group was re-elected for successive periods of one year by the shareholders at the General Shareholders’ Meetings held on 20 March 2009, 26 March 2010, 27 May 2011, 22 June 2012, 22 March 2013, 28 March 2014, and 27 March 2015.

The audits of the annual accounts of the Company and its consolidated group for the financial years 2006, 2007, 2008, 2009, 2010, 2011, and 2012 were signed by the Ernst & Young partner Mr Juan María Román Gonçalvez. The audit of the annual accounts of the Company and its consolidated group for the financial year 2013 was signed by the Ernst & Young partner Mr Francisco Rahola Carral, who replaced Mr Juan Maria Román Gonçalvez in compliance with the provisions of section 19.2 of the Audit Act, as in financial year 2014.

The audit of the annual accounts of the Company and its consolidated group for the financial year 2015 was likewise signed by the Ernst & Young partner Mr Francisco Rahola Carral.

The written declaration of the Auditor confirming its independence was also signed by Mr Francisco Rahola Carral.

Audit Teams

Section 23.6 of the Regulations of the Audit and Risk Supervision Committee provides that:

“The Committee shall receive information on the hiring by the Company and by its Group of professionals coming from the audit firm”.

Look after the environment.  
Print in black and white, and only if necessary.
In its letter of 18 February 2016, the Auditor stated that a manager and a senior from Ernst & Young had joined Iberdrola. A senior and an assistant from Ernst & Young Mexico had also joined Iberdrola.

These are professionals with short-term professional experience who held medium/low level positions or responsibility at the Auditor, for which reason the Committee found that their hiring by the Company and its group is irrelevant as regards independence.

CONCLUSION

In light of the foregoing considerations, the Committee finds that during financial year 2015 and the portion of financial year 2016 already passed, the Auditor has performed its audit work with independence from Iberdrola and its consolidated group.

The Committee issues this report on independence of the Auditor during 2015 and the past portion of financial year 2016 prior to the issuance of the audit report and pursuant to the provisions of the Companies Act, the Corporate Governance System of Iberdrola, and the Code of Good Governance Code of Listed Companies.

*     *     *
# ERNST & YOUNG – ENGAGEMENT OF SERVICES 2015

<table>
<thead>
<tr>
<th>Identification</th>
<th>Company</th>
<th>Description of service</th>
<th>Iberdrola, S.A.</th>
<th>Related companies</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Iberdrola, S.A. and subsidiaries</td>
<td>Audit of the Companies of the IBERDROLA Group</td>
<td>2,681</td>
<td>15,894</td>
<td>18,575</td>
</tr>
<tr>
<td></td>
<td><strong>Total audit services</strong></td>
<td><strong>Total</strong></td>
<td>2,681</td>
<td>15,894</td>
<td>18,575</td>
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<tr>
<td>2</td>
<td>AVANGRID</td>
<td>Audit – Iberdrola USA IPO (SEC)</td>
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<td>2,933</td>
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<td>AVANGRID</td>
<td>Audit of Iberdrola USA - Networks – 2012 and 2013 (IPO)</td>
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<td>-</td>
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<td>Iberdrola, S.A. and subsidiaries</td>
<td>Limited review of the half yearly financial statements of the IBERDROLA Group</td>
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<td>534</td>
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<td>Iberdrola, S.A.</td>
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<td>260</td>
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<td>6</td>
<td>Iberdrola Finance Ireland and International B.V.</td>
<td>Comfort letters (debt issuances)</td>
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<td>Iberdrola Redes, S.A.U. and Subsidiaries</td>
<td>Report on agreed-upon procedures (ISRS 4400) regarding subsidies from the INNPACTO Programme</td>
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<td>Iberdrola Renovables Energía, S.A.U. and Subsidiaries</td>
<td>Report on agreed-upon procedures (ISRS 4400) regarding subsidies from the INNPACTO Programme</td>
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<td>Iberdrola Generación España, S.A.U. and Subsidiaries</td>
<td>Report on agreed-upon procedures (ISRS 4400) regarding the status of investments and divestures between 1 January and 31 December in the Nuclear Power station of Valdecaballeros</td>
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<td>Iberdrola Generación España, S.A.U. and Subsidiaries</td>
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<td>Iberdrola Generación España, S.A.U. and subsidiaries</td>
<td>Report on agreed-upon procedures (ISRS 4400) regarding certain financial information of the Guardo 2 Thermal Plant</td>
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<td>Report on agreed-upon procedures (ISRS 4400) regarding certain tax information relating costs incurred in the construction of the pipeline transferred to Enagas</td>
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<td>AVANGRID</td>
<td>Report on agreed-upon procedures (ISRS 4400) regarding reconciliation of the balance sheet and income statement of the Iberdrola Group USA between US GAAP and IFRS</td>
<td>180</td>
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<td>Iberdrola Redes, S.A.U. and Subsidiaries</td>
<td>Report on agreed-upon procedures (ISRS 4400) regarding start-ups during financial year 2014</td>
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<td>Iberdrola Redes, S.A.U. and Subsidiaries</td>
<td>Increase in the service purchased in financial year 2013 for the report on agreed-upon procedures (ISRS 4400) regarding start-ups during financial year 2013</td>
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<td>18</td>
<td>Iberdrola Redes, S.A.U. and Subsidiaries</td>
<td>Report on agreed-upon procedures (ISRS 4400) regarding the inventory of the installations of distribution of electricity</td>
<td>109</td>
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<td>20</td>
<td>Elektro</td>
<td>Report on agreed-upon procedures (ISRS 4400) regarding regulatory investments required by the regulator ANEEL</td>
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<td>21</td>
<td>Scottish Power and Subsidiaries</td>
<td>Report on agreed-upon procedures (ISRS 4400) regarding covenants</td>
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<td>22</td>
<td>Scottish Power and Subsidiaries</td>
<td>Audit report (ISA 800) regarding segmented consolidated information</td>
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<td><strong>Total other audit-related services</strong></td>
<td><strong>Total</strong></td>
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<td>8,656</td>
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<td>Iberdrola Ingeniería y Construcción, S.A.</td>
<td>Professional services relating to the documentation of transfer prices for financial years 2012 and 2013</td>
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<td><strong>Total</strong></td>
<td>75</td>
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<td>75</td>
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<tr>
<td></td>
<td><strong>TOTAL</strong></td>
<td><strong>Total</strong></td>
<td>3,768</td>
<td>23,538</td>
<td>27,306</td>
</tr>
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</table>