

# EVERCORE

Gurnet Point L.P.  
(acting through its general partner  
Waypoint International GP LLC)

and

Lough Ree Technologies Limited

10 May 2017

Dear Sirs

**RECOMMENDED OFFER FOR INNOCOLL HOLDINGS PLC ("INNOCOLL") BY GURNET POINT L.P. ACTING THROUGH ITS GENERAL PARTNER WAYPOINT INTERNATIONAL GP LLC (THROUGH LOUGH REE TECHNOLOGIES LIMITED, ITS WHOLLY OWNED SUBSIDIARY)**

We refer to the proxy statement (incorporating the scheme document) dated on or about the date of this letter which is intended to be filed by Innocoll with the U.S. Securities Exchange Commission pursuant to U.S. Securities Act 1933 and despatched to shareholders of Innocoll (the "**Scheme Document**"), a final version of which we have been provided with.

Pursuant to paragraph 10.2 (*Consent*) of Part 8 (*Additional Information*) of the Scheme Document, we hereby confirm that Evercore Partners International LLP has given and not withdrawn its consent to the publication and despatch of the Scheme Document with the inclusion therein of references to the name Evercore in the form and context in which they appear.

Yours faithfully



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Authorised signatory for and on behalf of  
**Evercore Partners International LLP**