I am proud to inform you all that the magazine **FINANCE MONTHLY** has selected us ALAE ABOGADOS as the best Civil Law Firm in Spain.

For your interest please find attached the Firm's review that has been published on such magazine and that you can check out on www.finance-monthly.com.

This reward together with the one given by **ACQ Global** magazine motivates us to keep working towards this direction with the goal of continuing providing services with the highest quality levels.

Thus, only thank you all once again for all the support and confidence always given to us and without which it could not be possible to obtain such rewards that are merely a confirmation of your bet when selecting us as your advisors.

FINANCE MONTHLY
Recognizes ALAE
ABOGADOS as THE
BEST CIVIL LAW FIRM
IN SPAIN.





Our professionals

have the experience

and expertise

necessary to provide

tax and legal advice

needed by customers

with the highest

quality. Our priority is

to respond to their

needs, addressing

those matters of a tax

and legal nature that

affect it, with speed

and technical

precision.

Spain

ALAE ABOGADOS

Spain

.. Firm Profile

ALAE ABOGADOS is a young law firm created in the beginning of 2007, with the goal of becoming a leading Spanish law firm. Our mission is to provide integral and exclusive legal services to our clients, drawing from our lawyers' extensive experience at multiple international law

Our objective at ALAE ABOGADOS is to supply our clients with a complete service, providing advice for any questions which may arise from their activity. We add value by foreseeing our clients' needs and assisting to resolve them in the most effective way.

We do not work for our clients, we work next to them in all aspects of their business

Our professionals provide integral legal advice according to Spanish Law to both domestic and foreign organizations. Our international vocation is materialized through collaboration with foreign law firms as well as our expansive network of contacts in South America and the European Union.

In order to achieve our goal, ALAE ABOGADOS works with an excellent team of professionals, specializing in giving global answers to our clients' problems with the highest standard of care.

The work of ALAE ABOGADOS is based on the values and experience our lawyers have acquired throughout years of practice. This serves as the foundation upon which we

develop the best quality in our areas of practice. The services offered to our clients . always comply with the following standards: . - High quality of the service;

- Loyalty to the client and commitment to their projects;
- Effectiveness and quick response;
- Rigorous fulfillment of professional ethics and deontology Regulations.

We do not work for our clients, we work next to them in all aspects of their business.

ALAE ABOGADOS has important alliances with international law firms, which allow us to provide our services to clients of all : nationalities, especially from Central and : Latin America

.. Areas of Expertise

- Real Estate and Land Development;
- Litigation and Commercial Dispute Resolution:

- · Bankruptcy Proceeding;
- · Recovery and Restructuring Services;
- · Competition and Antitrust;
- · Compliance.



Calle Recoletos nº 6, 2º Izda. 28001 Madrid

Tel: (+34) 91 781 74 07 Fax: (+34) 91 435 85 40

.. Notable Legal Work

ALAE ABOGADOS has lead a team of different jurisdictions during the implementation of a cross border merger between large companies within the EU.

Our team has successfully advised one of the largest groups in Latin America during the reorganization of the legal, ownership, operational and corporate structure of the

Also, our firm has participated in the financial restructuring or an international group, participating actively in the

negotiation and drafting of contracts affecting different jurisdictions.

We have represented the owner during all the procedure of due diligence, negotiation and acquisition of a soccer team actually playing in Spanish first division league (Liga

ALAE ABOGADOS has been involved in several international arbitrations, defending the interests of national and international Clients during the procedure.

- · Mercantile and Civil Contracts;
- · Labor Issues:

Email: info@grupoalae.com

most prestigious law firms in Spain, and its legal Luis Fernandez • Tel: +34 91 456 34 00 and tax departments employ approximately . more than 500 attorneys and highly skilled professionals throughout 13 offices in Spain, offering quality legal and tax advisory services . within a multidisciplinary framework. Our work philosophy is based on rendering the highest . quality services with the agility and the practical multi-discipline viewpoint currently required by * * corporate relationships while maintaining the personal relationship between the attorney and his client, KPMG Abogados has broad experience in the international area. This places us in a . . privileged position for offering competitive tax services to companies with interests in different . countries. We think beyond the present moment to help our clients to make responsible decisions with confidence, adding value in the long term . Our approach in the Tax area is based on giving . special emphasis to tax planning, because we understand that this is the ideal instrument for helping to reduce our clients' tax burden while complying with current tax regulations KPMG . * Abogados is also characterized by a profound knowledge of each of the areas of Law related to the corporate world and to business in general. This allows us to offer our clients the efficient, independent and rigorous assistance which they · require.

Other offices in Spain:

A Coruña, Alicante, Barcelona, Bilbao, Girona, Las Palmas de Gran Canaria. Málaga, Palma de Mallorca, Sevilla, Valencia, Vigo

· · Areas of Expertise · · · ·

• Tax area

- · Corporate tax services
- Customs and special taxes · EU tax law
- · Financial services and Insurance
- . International taxation · Tax Merger & Acquisitions
- . Outsourcing and Compliance
- · · People services
- · Tax litigation · · Transfer Pricing

. VAT and other indirect taxes

- · Legal area . Asset Finance and Infrastructures
- · Energy
- · Financial services and regulatory
- Information and Communication Technologies- Industrial and Intellectual
- Property
- Maritime Law and Transport
- · Mercantile Law Mergers and Acquisitions

Structured Finance and Restructuring

.........

- · Mergers and acquisitions
- · Legal compliance
- Labourlaw · Procedural and Bankruptcy law
- · Project Finance
- · Public law · Real Estate and Planning law

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Alberto Estrelles • Tel: +24 91 456 34 00

Customs and Special Taxes Juan José Blanco • Tel: +34 91 456 34 00

Energy and Natural Resources Miguel Sueiro • Tel: + 34 91 451 31 34

Julio Cesar García • Tel: +34 91 456 34 00

Financial Legal Services and Regulatory Francisco Uría • Tel: +34 91 456 34 00

Financial Tax Services

Víctor Mendoza • Tel: +34 91 456 34 00

Information and Communication Technologies-Industrial and Intellectual Property

Alain Casanovas • Tel: +34 93 253 29 36

International Taxation and Merger & Acquisitions

Vicente Durán • Tel: +34 91 456 34 00

Miguel Cuenca • Tel: +34 91 456 82 28

Legal compliance

Alain Casanovas • Tel: +34 93 253 29 36

Maritime Law and Transport

Bernardo Ruiz Lima Tel: +34 91 456 34 00

Mercantile Law Mergers and Acquisitions Juan Carlos Castro • Tel: +34 91 451 31 34

Mergers and Acquisitions

Eneko Belausteguigoitia • Tel: +34 93 253 29 36

Outsourcing and Compliance

Miguel Arias • Tel: +34 91 456 34 00

People Services Rafael Núñez • Tel: +34 91 456 34 00

Procedural and Bankruptcy Law

Alain Casanovas • Tel: +34 93 253 29 36

Project Finance

Miguel Sueiro - Tel: +34 91 456 34 00

Public Law

Jorge Aguiregomezcorta • Tel: +34 91 451 31 30

Real Estate and Planning law

José Antonio Calleja • Tel +34 91 456 43 13

Ricardo de Juanes • Tel: +34 91 456 34 00

Structured Finance and Restructuring Juan Carlos Castro • Tel: +34 91 451 31 34

Tax Litigation

Julio César García • Tel: +34 91 456 34 00

Transfer Pricing

Vicente Durán • Tel: +34 91 456 34 00

VAT and other Indirect Taxes

Natalia Pastor • Tel: +34 91 456 34 00





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