

THE BEST OF SPAIN US INC
1375 NW 89 CT SUITE 9
33172 MIAMI, FL
USA

January 25, 2009

Gentlemen,

Our auditors, DELOITTE, are now, at our request, engaged in an audit of our annual financial statements. In connection therewith, please advise them whether or not there is a balance due you by this company (including notes payable) as of **December 31, 2009**. If there is a balance due, please attach a statement of the items making up such balance considering the following information:

<u>Invoice date</u>	<u>Invoice number</u>	<u>Amount</u>
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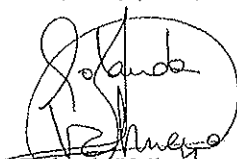
It is extremely important for our auditors to know the composition of the balance, including the notes discounted in banks and not matured at **December 31, 2009**, which have been deducted from the company's account.

In addition, our auditors would like to know the volume of purchases made by us during the exercise 2009, and any other liabilities, contingencies, purchase agreements or other pending operations which may affect us as a consequence of the business relationships with you.

Please mail your answer directly to DELOITTE – Plaza de la Rinconada, 9 - 47001 Valladolid, Spain (you can advance a previous copy by fax to the n° 34-983-361431), using the addressed envelope which is enclosed for your convenience.

We thank you in advance for your cooperation and send you kindest regards.

Very truly yours,



Yolanda Valbuena Rodrigo
Jefe dpto. Admvo-Fro y RR.HH.
ADE INTERNACIONAL EXCAL, S.A.

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