

I. Preparation of the 2015 income tax and CREE returns

Scope

Our work will consist in the preparation of the income tax and income tax for equality returns for tax year 2015, as well as its main annexes. The above, using the spreadsheet designed by the Firm and securing the compliance with formal requirements in the preparation process, in such a way that any tax contingencies that may result in penalties for the Company will be minimized or eliminated.

The activities to carry out our work include a detailed analysis of the values that make up the income tax and income tax for equality returns.

We will define jointly a meeting to be held to report the results of our work, and if necessary, the suggestions that may be raised on this matter.

Our income tax and income tax for equality review will also include the review of the tax provision to be reported for financial statements purposes.

Our results

Upon conclusion of the phase corresponding to the performance of the work, we will deliver a written report for discussion purposes, with the result of our work.

In addition we will include the income tax and income tax for equality returns prepared by us together with its respective annexes, which will contain the necessary information to identify and understand the tax adjustments made in the cleanup process of the items contained in the financial statements.

In order to discuss the contents of the work, we will schedule a meeting with you, in order to clarify any concern or doubt originated by the preparation of the 2015 income tax and income tax for equality returns.

After holding the meeting, we will present a final text including the conclusions reached in the performance of our work.

Methodology

The methodology to be followed for the rendering of this service consists of three phases that are described below:

Phase I- Work planning

- We will provide the document "Specific technical Issues" document, which contains a summary of the relevant aspects to be taken into account in the preparation of the income tax and income tax for equality returns for tax year 2015. These Specific Issues are prepared internally by Deloitte based on the regulations, doctrine and case law in effect, and are made available to our clients in order that they may be considered as consultation item, in

such a way that we will be jointly able to identify the aspects that may have a repercussion on the preparation of the corresponding tax return.

- We will prepare a listing of the documents that we will require for the preparation of the 2015 income tax and income tax for equality returns.
- We will establish a schedule of activities and commitments for the purposes of controlling the preparation of the 2015 income tax and income tax for equality returns.
- We request the Company to designate an officer who will fulfill the duties of coordinator of the tax and administrative tasks, through which the information necessary to comply with our engagement will be generated.

Phase II – Execution phase

- After obtaining the Company final Financial Statements at the closing of the year and the rest of the documents requested in the planning phase, we will start the preparation of the Company income tax and income tax for equality returns for tax year 2015, and of the supporting annexes, using the application designed by the Firm.

The initiation of the income tax and income tax for equality declaration work will depend on the date on which the Company provides the requested information. In order to comply with the commitments arising from this Proposal, we require that the information will be delivered no less than one (1) month prior to the deadline to file the return.

In the event in which the Company does not supply the information requested within that term, we will make our best efforts to complete the preparation of the income tax and income tax for equality returns before the deadline to file the return. However, under these circumstances, we are unable to assure you that our internal process for the preparation of the income tax and income tax for equality returns will end before said deadline. In this case, some phases of our work would end after the mentioned deadline, in which case Deloitte does not assume any liability for the consequences arising from this situation.

- We will hold a meeting to present the draft of the income tax and income tax for equality returns prepared and to submit to your consideration the specific subjects that at that stage may require definition by the Company management.
- Upon definition of the critical subjects by the Company, we will proceed to make the respective adjustments to obtain the final figures of the income tax and income tax for equality returns for tax year 2015.
- The obtaining and verification of the supporting certificates of the figures included in the income tax and income tax for equality returns prepared by us, such as withholding certificates and any other type of certificates required by the tax authorities, will be the responsibility of the Company.
- Likewise, upon delivery by Deloitte of the final draft of the income tax and income tax for equality returns, it will be the Company's responsibility to file the return either on paper or electronically, and pay the tax due (if that is the case).
- If necessary, Deloitte will quantify and value separately from this proposal, for consideration and approval by the Company, the time that could be needed for reconstruction of the tax information of same, that may be required for the preparation of this income tax and income tax for equality returns.

Phase III – Termination and final report

Upon termination of the tax return preparation process, we will send it to you together with the supporting annexes and with a written report including the most relevant aspects associated to the tax return preparation.

II. Detailed Review of the 2015 income tax and CREE returns

Scope

Our work will consist in the review of the income tax and income tax for equality returns for tax year 2015, as well as its main annexes. The above, using the spreadsheet designed by the Firm and securing the compliance with formal requirements in the preparation process, in such a way that any tax contingencies that may result in penalties for the Company will be minimized or eliminated.

The activities to carry out our work include a detailed analysis of the values that make up the income tax and income tax for equality returns.

We will define jointly a meeting to be held to report the results of our work, and if necessary, the suggestions that may be raised on this matter.

Our results

Upon conclusion of the phase corresponding to the performance of the work, we will deliver a written report for discussion purposes, with the result of our work.

In addition we will include the income tax and income tax for equality returns reviewed by us together with its respective annexes, which will contain the necessary information to identify and understand the tax adjustments made in the cleanup process of the items contained in the financial statements.

In order to discuss the contents of the work, we will schedule a meeting with you, in order to clarify any concern or doubt originated by the preparation of the 2015 income tax and income tax for equality returns.

After holding the meeting, we will present a final text including the conclusions reached in the performance of our work.

Methodology

The methodology to be followed for the rendering of this service consists of three phases that are described below:

Phase I- Work planning

- We will provide the document "Specific technical Issues" document, which contains a summary of the relevant aspects to be taken into account in the preparation of the income tax and income tax for equality returns for tax year 2015. These Specific Issues are prepared internally by Deloitte based on the regulations, doctrine and case law in effect, and are made available to our clients in order that they may be considered as consultation item, in such a way that we will be jointly able to identify the aspects that may have a repercussion on the preparation of the corresponding tax return.
- We will prepare a listing of the documents that we will require for the preparation of the 2015 income tax and income tax for equality returns.

- We will establish a schedule of activities and commitments for the purposes of controlling the preparation of the 2015 income tax and income tax for equality returns.
- We request the Company to designate an officer who will fulfill the duties of coordinator of the tax and administrative tasks, through which the information necessary to comply with our engagement will be generated.

Phase II – Execution phase

- After obtaining the Company final Financial Statements at the closing of the year and the rest of the documents requested in the planning phase, we will start the preparation of the Company income tax and income tax for equality returns for tax year 2015, and of the supporting annexes, using the application designed by the Firm.

The initiation of the income tax and income tax for equality declaration work will depend on the date on which the Company provides the requested information. In order to comply with the commitments arising from this Proposal, we require that the information will be delivered no less than one (1) month prior to the deadline to file the return.

In the event in which the Company does not supply the information requested within that term, we will make our best efforts to complete the preparation of the income tax and income tax for equality returns before the deadline to file the return. However, under these circumstances, we are unable to assure you that our internal process for the preparation of the income tax and income tax for equality returns will end before said deadline. In this case, some phases of our work would end after the mentioned deadline, in which case Deloitte does not assume any liability for the consequences arising from this situation.

- We will hold a meeting to present the draft of the reviewed income tax and income tax for equality returns and to submit to your consideration the specific subjects that at that stage may require definition by the Company management.
- Upon definition of the critical subjects by the Company, we will proceed to make the respective adjustments to obtain the final figures of the income tax and income tax for equality returns for tax year 2015.
- The obtaining and verification of the supporting certificates of the figures included in the income tax and income tax for equality returns reviewed by us, such as withholding certificates and any other type of certificates required by the tax authorities, will be the responsibility of the Company.
- Likewise, upon delivery by Deloitte of the final draft of the income tax and income tax for equality returns, it will be the Company' responsibility to file the return either on paper or electronically, and pay the tax due (if that is the case).
- If necessary, Deloitte will quantify and value separately from this proposal, for consideration and approval by the Company, the time that could be needed for reconstruction of the tax information of same, that may be required for the preparation of this income tax and income tax for equality returns.

Phase III – Termination and final report

Upon termination of the tax return preparation process, we will send it to you together with the supporting annexes and with a written report including the most relevant aspects associated to the tax return preparation.

III. Conceptual review of the 2015 income tax and CREE returns

Scope

Our work will consist in the conceptual review of the Company's income tax and CREE returns for tax year 2015, focused on the verification of the management of the major aspects and reconciling entries, in order to avoid controversies with the authority in charge of the control and collection of the income tax, as well as to point out situations that may give rise to tax contingencies or to the imposition of penalties.

The activities to perform our work include a conceptual analysis of the tax treatment that the Company give to its most important operations, in consideration of the provisions of the tax regulations in effect. In addition, the conceptual analysis of reconciling entries between the most representative profit and the equity for accounting and tax purposes included by the Company in the tax return annexes.

The conceptual review does not include the review of the arithmetic operations and neither the supporting documentation of the figures included in the return.

We will define jointly a meeting to report on the results of our work, and the actions that could be followed on tax matters and the required adjustments will be agreed.

Application "Annex C"

The conceptual review does not include the provision by Deloitte to the Company of our application for preparation of the income tax return "Annex C".

Nevertheless, in the event that the Company so wishes and prior agreement on the additional fees, we will be able to allow the Company the use of this application, will make easier the preparation of the income tax return and its annexes, reducing the time invested in the preparation and eliminating the arithmetic risks inherent to same.

In this case, Deloitte will not be liable for the correct use of the application or for the information that the Company completes in it. The foregoing considering that the supply of our application does not include the verification and reconciliation of information.

Our result

Upon conclusion of the phase corresponding to the performance of the work, we will send a document containing the issues detected in the performance of our review and the recommendations and adjustments suggested for the filing of the income tax return.

The correct implementation of our recommendations and suggested adjustments is the responsibility of the Company. However, if the Company so requires it, we could advise you in this process, prior agreement of the fees with you.

Methodology

Our conceptual review work of the 2015 income tax and CREE return will be made by the following procedure:

- The personnel in charge of the Company's tax area will prepare the tax returns and will verify the accuracy of the figures and the compliance with the formal requirements for the accurate presentation of the equity, income, costs, deductions,

exempt income and tax discounts. Under this scope, the Company are responsible for the figures included in the tax returns.

- In a meeting previously agreed with the Company, we will make the conceptual review of the income tax and CREE returns, whereby we will analyze if the major reconciling entries between the accounting and tax profit and equity, were adequately treated; furthermore, we will validate conceptually the tax adjustments made by the Company and will propose new tax adjustments, if they are necessary.
- In order to reach higher efficiency in our advisory, the final financial statements and the annexes to the income tax returns prepared by the Company, must be delivered fully completed for our review and conceptual analysis. In any event, our work will be carried out on the information that the Company have available on the date of our review meeting.
- The meeting to carry out the conceptual review of the income tax return will be held on the date that will jointly agree with the Company.

In case that the meeting is not held within the above mentioned term, we will make our best efforts to complete the review of the income tax return before the deadline to file the return. Nevertheless, under these circumstances, it is not possible that we will be able to make sure that our internal process for the review of the income tax return will be completed before that deadline. In this case, some phases of our work could end after said deadline, and in such event Deloitte does not assume any liability for the consequences derived from this situation.

- As a result of our review, we will issue a certificate containing the conclusions of our review, in the terms described in the chapter of "Our Result" of this proposal.