

TO: ALL THE ORGANIZATION

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FROM: JUAN JOSÉ DRAGO – CORPORATE MANAGER, ADMINISTRATION – FCC CITIZEN SERVICES.

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C.C.:

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Date: November 7th, 2014.

Number:

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**Subject:** Reorganization of the tax function of FCC Group.

As a consequence of the approval of the new Tax Control Framework of FCC group, and the consequent reorganization of the tax function approved by the FCC Steering Committee, we communicate hereinafter the organization chart of the FCC tax function, as well as the responsibilities assigned to each of the persons belonging to Area, from now on.

The FCC Tax Group Management, leaded by **Daniel Gómez-Olano**, will be formed by the following departments:

1. **Tax for the Area of Services**, under the responsibility of **Fernando Calderón**. This Department will be responsible of (i) the compliance, follow-up and control of the tax obligations, (ii) the on-going tax advisory and (iii) the resolution of incidences arisen in the the Area of Services (environmental and water treatment services).
2. **Tax for the Area of Infrastructures**, under the responsibility of **Alberto Flaquer**. This Department will be responsible of (i) the compliance, follow-up and control of the tax obligations, (ii) the on-going tax advisory and (iii) the resolution of incidences arisen in the the Area of Infrastructures.
3. **Tax for the Area of Cement**, under the responsibility of **Vicente Belloch**. This Department will be responsible of (i) the compliance, follow-up and control of the tax obligations, (ii) the on-going tax advisory and (iii) the resolution of incidences arisen in Cementos Portland Valderrivas group.
4. **International Tax and Transfer Pricing**, under the responsibility of **Javier Poza**. This Department will be responsible of (i) the international tax planning and advisory on international tax matters, (ii) the follow-up and control of taxes arisen in countries other than Spain and (iii) the definition and implementation of transfer pricing policies and procedures.
5. **National Tax and Tax Litigation**, under the responsibility of **Alfonso Calabria**. This Department will be responsible of (i) the tax planning and advisory related to the Spanish territory, (ii) the follow-up and control of Spanish taxes, (iii) the coordination and control of tax audits made to the FCC group and the preparation and follow-up of tax appeals and litigations, in coordination with the Tax Departments specifically dedicated to each Line of Business.

6. **Special Transactions and Tax Reporting**, under the responsibility of **Enrique Unamunzaga**. This Department will be responsible of (i) the tax advisory on investment, divestment, corporate restructuring and refinancing transactions, (ii) the definition of tax processes and (iii) the management of internal tax reporting tools.
7. **Tax Compliance**, under the responsibility of **Salvador Castellet**. This department will be responsible of (i) the compliance of tax obligations arisen in FCC, S.A. and in the corresponding tax groups headed by FCC, S.A. and (ii) the management of the relationships with the Spanish tax authorities, in connection with the formal obligations existing in FCC, S.A.

I am convinced that this reorganization of the tax function will permit supplying and adequate service on tax matters to the different lines of businesses of the FCC group, and that it will be supported by all the organization.

Best regards,

A handwritten signature in blue ink, consisting of several overlapping loops and lines, positioned to the left of the name.

Juan José Drago.