

ABENGOA

Comisión Nacional del Mercado de Valores

Paseo de la Castellana, 19

28043 – Madrid

Seville, 8th March 2006

Re: New Market

Dear Sirs,

In relation to the information required under Ministerial Order of the 22nd December 1999, developed by Circular 1/2000 from the CNMV, regarding business evolution and perspectives, investment plans and financing foreseen for future development or expansion of Abengoa, under its condition of a listed company attached to the New Market segment, and further to our written communication of the 20th September 2001, we wish to inform you the information required is to be found in (i) the Annual Accounts and the Management Report of this company and of its Consolidated Group, for the 2005 financial year, which were forwarded to the CNMV on this date, (ii) in the Company's 2005 Annual Report and (iii) in the quarterly and half-yearly information sent to the Comisión Nacional del Mercado de Valores y Sociedades de Bolsa, in fulfillment of the obligations to provide periodic information.

With the aforementioned documentation, we consider we have fulfilled the duty of providing the aforementioned information, in accordance with your governing regulations.

That is all for the present. In the meantime, I remain, yours sincerely,

Miguel Ángel Jiménez-Velasco Mazarío

General Secretary