

Abengoa, S.A.  
Avda. de la Buhaira, 2  
41018 Seville (Spain)  
Tel. 95 493 70 00 /71 11  
Fax 95 493 70 02  
E-mail: Abengoa@abengoa.com

**ABENGOA**

National Securities Market Commission (CNMV)  
Markets Division. Department of Supervision.  
Mr Antonio Mas Sirvent  
Paseo de la Castellana, nº 19  
28046 Madrid

Seville, 3 May 2002

Dear Sirs,

For the purposes of compliance with the Ministerial Order of 18 January 1991 and relevant regulations relating to information of companies issuing exchange traded securities, we hereby attach the Annual Report corresponding to 2001, available from today to be distributed to shareholders, clients, suppliers etc. This report includes, as relevant information, the consolidated financial statements and consolidated management report for Abengoa, as well as the corresponding auditors' report.

Without prejudice to the above and in accordance with article 13 of Royal Decree 291/1992 of 27 March 1992 and relevant regulations on the updating of information relating to issuer companies of exchange trade securities, on the occasion of the publication of the notice for the Shareholders' Ordinary General Meeting, we submit the documentation that will be subject to the approval by the meeting, together with the aforementioned notice.

Yours faithfully,

[Signed]

[Stamped: Abengoa S.A., Jesús Pérez Rodríguez, General Secretary]

[Page stamped: National Securities Market Commission, 6 MAY 2002 Registry Entry Nº 2002 045019 (Handwritten)]