

Comisión Nacional del Mercado de Valores
(Spanish Securities and Exchange Commission)
Paseo de la Castellana, 19
28043 Madrid

Ref. Relevant Facts

Seville, September 22, 2008

Dear Sirs:

With regard to the communications of relevant facts dated 19 November 2007, 8 and 16 January 2008, 29 February, 2 April, 10 June and 26 August 2008, all concerning the liquidity contract signed by this company and Santander Investment Bolsa, S.V. Abengoa should like to clarify the following:

1. Said contract was signed on 19 November 2007, between Abengoa and and Santander Investment Bolsa, S.V.
2. Said contract does not comply with the model establish in the Circular 3/2007, of December 19, issued by the CNMV.
3. That, notwithstanding the foregoing, Abengoa has voluntarily undertaken further disclosure obligations that Circular 3/2007 requires from listed companies that have signed a contract covered by said Circular.

Sincerely,

Miguel Ángel Jiménez-Velasco Mazarío
Secretary General