

ABENGOA

Comisión Nacional del Mercado de Valores.
Paseo de la Castellana, 19
28046 Madrid

Sevilla, 31st October, 2006
Ref: Other Communications

Dear Sirs:

In relation to the rumours published by the media related to a possible exclusion of Befesa, and attending your request to the date of today, this Company clarifies that it is not its policy to pay attention to unfounded rumours and that the Company is not aware of the aforementioned.

Yours sincerely,

Miguel Ángel Jiménez-Velasco Mazarío
General Counsel