



INGENIOS SANTOS, S.A. DE C.V.

Monterrey, N.L., May 2013

To whom it may concern:

Ingenios Santos is one of the leading sugar processing groups in Mexico, and has 5 sugar factories in the country. As part of the group's strategic initiatives we carried out the project called "Alliance for Improvement" ("Alianza Mejora") over a 27 week period whose objective was to optimize the processes of operation and improve the personnel's performance.

The project's scope for Ingenio Alianza Popular included the reengineering of the Field, Factory and Maintenance areas:

- Harvest planning and supervision model to improve the quality of the sugar cane.
- Field work supervision process to improve sugar cane yield.
- Definition of parameters of operation and control model through control panels at the factory.
- Supervision routines designed to ensure the parameter's management hour by hour.
- Equipment preventive maintenance model and work orders control.
- Design and implementation of key management indicators in all areas.

It is important to highlight that the project's results have contributed significantly to reaching the highest production of sugar and sugar cane grinding during this harvest in the history of the factory. Comparing the last highest harvest and cane grinding with this current harvest (to May 18th), the following improvements were achieved:

- A 70% reduction in field harvesting losses.
- A 9% reduction in factory losses (sugar cane pulp, liquor, honey, undetermined).
- A 7% improvement in sugar's physical yield.
- A 9% improvement in daily's grinding rhythm.
- A 3% increase in factory efficiency.

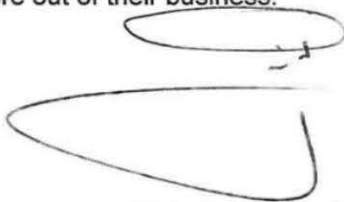
The economic benefits "in addition to the original budget" established by the factory represent a return on investment of 3 to 1 to this date.

It is worth highlighting London Consulting Group's methodology as one of the key factors in the project's success, in which their change management, shoulder-to-shoulder implementation and the involvement of all levels within the organization to create a change in culture in the people operating the company stands out.

Due to the aforementioned, we are glad to recommend London Consulting Group as a professional, committed company that helps companies obtain more out of their business.

Sincerely,


Alberto Santos Boesch
President


Luis Perales Soria
Vice President of Operations

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