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Naucalpan, State of México, November 2012

To whom it may concern:

Becktel is a leading company in the manufacture of fabrics as well as the design and commercialization of clothing for national and international markets. As a fundamental part of our strategic plan, this year we have developed along with London Consulting Group the reengineering of the Management, Human Resources and Continuous Improvement areas through Phase 2 of the Project called "Weaving success today and always".

London Consulting Group's team along with our personnel designed and implemented the following models:

- Generation and Control of the Expense Budget Model
- Funding of Fabric and Garments Model
- The Order Profitability Analysis Model
- The company's Financial Indicators Model
- The Purchase of Chemicals and Colorants Model
- The Personnel Recruitment and Selection Model
- The Personnel Management Model (Internal regulation, newsletter, orientation/training manual)
- The Portfolio of projects for next semester in 2013 under the Continuous Improvement area.

Some of the main results achieved were:

- A 60% average increase in the EBITDA margin due to order profitability management and the
 optimization of manufacturing costs and expenses.
- An additional 9% reduction to the project's Phase 1 in chemical's cost rate per invoiced kilogram.
- An additional 17% reduction to the project's Phase 1 of manufacturing expense rate per invoiced kilogram.
- An additional 5% reduction to the project's Phase 1 in payroll costs due to personnel and staff optimization.

In this Phase 2, the economic benefits in addition to those achieved in Phase 1 have surpassed our expectations achieving at the time of completion of the project a return on investment of .90 to 1 and an annual return on investment of 2.87 to 1.

It is also worth mentioning London Consulting Group's methodology and professionalism whose team completely identified with the operation of the business and Becktel's entire personnel while creating a result-oriented culture within all levels of the organization.

Sergio Becker Milstein General Director

Sincerely,

Mario Becker Milstein Operations Director