

February 23, 2016
To the Board of Directors of
Quálitás Controladora, S.A.B. de C.V.
Av. San Jerónimo #478
Col. Jardines del Pedregal
01900 Mexico City

Gentlemen:

Pursuant to that established in articles 84 and 84 Bis of the General Provisions Applicable to Securities Issuers and other stock market participants, published in the Federal Official Gazette on March 19, 2003, and its amendments as of December 31, 2015 (the "Sole Circular of Issuers"), and the professional services contract which I entered into on August 26, 2015 with Quálitas Controladora, S.A.B. de C.V. (the "Issuer"), to conduct the audit of the consolidated financial statements as of December 31, 2015 and 2014, and for the years then ended, I declare under affirmation the following:

- I. That since the date on which I began to render my services as external auditor to the Issuer, and in my capacity as such, during the performance of the audit and up to the date of issuance of the respective opinion, I have not fulfilled any of the assumptions referred to in article 83 of the Sole Circular of Issuers.
- II. That I express my consent to provide the National Banking and Securities Commission (the "Commission") with any information that the latter requests from me in order to confirm my independence.
- III. That I undertake to preserve physically or through electronic media, and for a period of not less than five years, at my offices, all the documentation, information and other elements of judgment used to prepare the respective report, and to provide them to the Commission as and when requested by the latter.
- IV. That I express my consent for the Issuer to include in the annual information referred to in article 33, section I, subsection b), numeral 1 of the Sole Circular of Issuers, any report on the financial statements which I issue for such purpose. This is on the understanding that I must first ascertain that the information contained in the financial statements included in the annual report in question, as well as any other financial information included in such document whose source derives from the aforementioned financial statements or the report I submit for such purpose, matches that audited, so that such information is in the public domain.
- V. That I have the appropriate current documentation to substantiate my technical capacity.
- VI. That I have not received any offer to become a board member or director of the Issuer.

Yours sincerely,



Francisco Javier Vázquez Jurado
External Auditor
Partner of Galaz, Yamazaki, Ruiz Urquiza, S.C.
Member of Deloitte Touche Tohmatsu Limited