

March 28, 2017

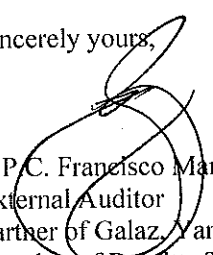
To the Board of Directors of
Alsea, S.A.B. de C.V. and Subsidiaries
Av. Revolución No. 1267
Col. Los Alpes Delegación Álvaro Obregón
CP 01040

Dear Sirs:

In relation to the provisions of Article 84 and 84 bis of the “General Provisions Applicable to Corporate Issuers of Securities and Other Stock Exchange Participants” published in the Federal Official Gazette on March 19, 2003, and its amendments as of December 31, 2016 (the “Sole Circular for Issuers” or “Circular Única”), and in accordance with the professional services contract executed on August 19, 2016 with Alsea, S.A.B. de C.V. and Subsidiaries (“the Issuing Company”), to perform the audit of the consolidated financial statements as of December 31, 2016, 2015 and 2014 and for the years then ended, I declare under affirmation:

- I. That as of the date on which I began providing my services as external auditor of the Issuer and in such capacity, 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 for Issuers.
- II. That I express my consent to provide any information requested by the National Banking and Securities Commission (“the Commission”) to ascertain my independence.
- III. That I undertake to retain at my office, physically or by electromagnetic media, for a period of no less than five years, all the documentation, information, and other support evidence used to prepare the respective report, and to make it available to the Commission when requested.
- IV. That I express my consent for the Issuer to include in the prospectus or supplemental information referred to Article 2o., Section I Subsection m) of the Sole Circular for Issuers, as well as in the annual information referred to Article 33, Section I Subsection b), number 1 and Article 36, Section I Subsection c) of the Sole Circular for Issuers, the opinion of the consolidated financial statements I issued. The above, on the understanding that I will previously make sure that the information contained in the consolidated financial statements included in the prospectus and in the annual report, as well as any other financial information contained in this document, whose source comes from the aforementioned consolidated financial statements or the opinions, agree to the financial information I audited, in order to that information could be made as public knowledge.
- V. That I have a valid and current document attesting to my technical ability.
- VI. That no offer has been made for me to become a member or executive of the Issuer.

Sincerely yours,


C.P.C. Francisco Martín Torres Uruchurtu
External Auditor
Partner of Galaz, Yamazaki, Ruiz Urquiza, S.C.
Member of Deloitte Touche Tohmatsu Limited