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February 27, 2015

To the Board of Directors of
Alsea, S.A.B. de C.V. and Subsidiaries
Av. Paseo de la Reforma 222 3er piso
C.P. 06600 Col. Juárez, México D.F.

Dear Sirs:

In relation to the provisions of Article 84 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 January 30, 2015 (the "Sole Circular for Issuers" or "Circular Única"), and in accordance with the professional services contract executed on August 8, 2014 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, 2014 and for the year 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 have a valid and current document attesting to my technical ability.

V. 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