



Mexico City, October 28th, 2016

Mr. Robert Feinschreiber
Mrs. Margaret Kent
Feinschreiber & Associates
1121 Crandon Blvd. F301
Key Biscayne, FL 33149

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Dear Mr. Feinschreiber and Mrs. Kent,

In the context of the best practices and capacity building framework of The Tax Administration Service of Mexico (SAT), we are carrying out an ambitious program to exchange best practices with public authorities and foreign experts dealing with international taxation and transfer pricing. In this context, we would like to extend an invitation for you to visit SAT's Headquarters in Mexico City, in order to be able to learn from your vast experience in this area. We are certain that this visit will help us improve our skills, and develop greater expertise.

The duration of your visit is considered for November 17th and 18th, in which you will be required to participate in round-tables and conferences with the Large Business Division Directors and staff. We have entitled this event as "*Practical Aspects of Transfer Pricing and International Taxation in the BEPS Context*", and in general, the topics of your participations will revolve around the selection and application of transfer pricing methodologies, and the link between transfer pricing and permanent establishments in the BEPS era.

I am sure your rich experience and knowledge will be of benefit to the participants, and the Government of Mexico, and I will deeply appreciate your quick confirmation to the present invitation. It will indeed be a privilege and an honor to host you. We are convinced that your experience will be very useful to our tax administration. We look forward for your kind confirmation in order to proceed with the logistics of your visit.

Sincerely

Oscar Molina Chie
Large Business Division General Director