STRATEGIC ALLIANCE CONTRACT made this 28th day of September of 2010 between Asociación de Exbecarios de AOTS México-Japón, A.C. and UC&CS GLOBAL DECLARATORIES

- A. ASOCIACION DE EXBECARIOS DE AOTS, MÉXICO-JAPÓN, A.C. is an Association of Independent Consultants, part of the WNF-World Network of Friendship, constituted by 60 Regional Organizations in the 5 Continents, of Independent Consultants in the Areas of Productivity, Lean Manufacturing, Hoshin Kanri, Kaizen, Zero Inventories, etc., as well as Executive Training in Japanese Techniques mentioned above.
- B. UC&CS GLOBAL is an International Association of accountants, lawyers and business a advisors.
- C. Both Associations have similar aims.
- D. They wish to work together but not so as to form any legally binding relationship.
- E. They wish to record by this document how they intend to work together as follows:

TERMS OF THE CONTRACT

- 1. Where one of the Associations has work in a jurisdiction where it is not represented to use the other Association to ask its member where that work is to recommend someone to do that work. If it is legal work the recommendation will be to an appropriate law firm or if it is accountancy and audit work it will be to an appropriate accountancy firm and where appropriate both a legal and an accountancy firm. Same apply to business advisory work.
- To attend one another's meetings, particularly General Meetings, as appropriate, with a view to making presentations at such meetings and networking.
- 3. To share written material, including publications.
- To consider joint training sessions and attending each other's training sessions.
- 5. To announce the Strategic Alliance in both websites and stationary of each Association
- 6. To work together in order to enhance the relationship between the two Associations, but always having regard to D. above, including carrying out such other activities as may be conducive to working together in accordance with the spirit of this Strategic Alliance Contract.

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Signed	Signed
Sergio E. Castañeda Ramos	Mauricio Mobarak González
President-Asociación de Exbecarios	President - UC&CS GLOBAL
de AOTS Mévico-Japón A C	