ADDED VALUE TO RECEIVE THE AFFILIATE FIRMS

Lawyers

Concept	Amount (euros)
Annual Meeting of America	4,000
2 persons x 2,000	4,000
Annual Meeting of Sudamerica	900
2 persons x 2,000/5 (each 5 years)	800
Save on trips to USA / Europe	2,000
World Legal Information	2,000
World Fiscal Information	2,000
Total	10,800

Business advisers

Concept	Amount (euros)
Annual Meeting of America	10,000
5 persons x 2,000	
Annual Meeting of Sudamerica	2,000
5 persons x 2,000/5 (each 5 years)	2,000
Save on trips to USA / Europe	5,000
Consulting Methodologies	5,000
World Information	5,000
Total	27,000

ADDED VALUE TO RECEIVE THE AFFILIATE FIRMS

Accountants

Concept	Amount (euros)
Annual courses	2,500
2 persons x 200 hours= 400 hr	2,500
Annual Meeting of America	4,000
2 persons x 2,000	4,000
Annual Meeting of Sudamerica	800
2 persons x 2,000/5 (each 5 years)	800
Save on trips to USA / Europe	2,000
Audit Methodology	2,500
Internal Control Software	2,500
Audit Software	2,500
World Fiscal Information	2,000
Total	18,800

Sudamerica Accountants

Concept	Amount (euros)
Annual courses	2,000
2 persons x 1,000	2,000
Annual Meeting of America	2,000
2 persons x 1,000	
Annual Meeting of Sudamerica	800
2 persons x 2,000/5 (each 5 years)	
Audit Methodology	2,500
Internal Control Software	2,500
Audit Software	2,500
World Fiscal Information	2,000
Total	14,300