



VALDES, GARCIA, MARIN & MARTINEZ, LLP  
Certified Public Accountants and Consultants

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We are pleased to announce that effective January 1, 2011

**IDSÁ RAMOS MEDINA, CPA**

has become Partner in our Audit Department

We are also pleased to announce that

**RAFAEL A. ARCE - DIDIEZ, JD, CPA, MST**

has joined our Firm as a Senior Manager in our Tax Practice

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