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September 8, 2008

Office of Mergers and Acquisitions
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-7553
Attention: Ms. Michele Anderson, Chief,
Office of Mergers and Acquisitions
Ms. Christina Chalk, Special Counsel
Ms. Josephine Tao, Special Counsel

Ladies and Gentlemen:

Reference is made to the no-action and exemptive relief letter (the "Letter") filed by Petersen Energía Inversora, S.A, a variable stock corporation (*sociedad anónima*) organized under the laws of the Kingdom of Spain ("Petersen SPV"), and Enrique Eskenazi, Sebastián Eskenazi, Matías Eskenazi Storey and Ezequiel Eskenazi Storey (collectively, the "Eskenazi Family"), who indirectly control Petersen SPV, with the staff of the Commission (the "Staff") on the date hereof.

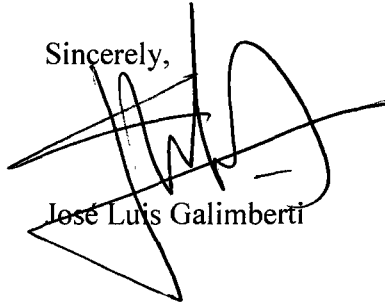
We serve as special Argentine counsel for Petersen SPV and the Eskenazi Family. We are qualified under Argentine law to issue this certification and we express no opinion other than as to the laws of Argentina.

We have reviewed the Letter and confirm that the statements of Argentine law and takeover practice in the Letter are accurate and, in our view, complete for the purpose of the Letter.

Please note that the statements of Argentine law made in the Letter consist of brief summaries of relevant matters of Argentine law and should not be construed as a comprehensive description.

This certification is issued solely for the purpose of and in connection with the Letter. We consent to the filing of this certification as an exhibit to the Letter.

Sincerely,

A handwritten signature in black ink, appearing to be 'JL Galimberti', written over the word 'Sincerely,'.

José Luis Galimberti

Attachment

cc: Mauro Dacomo, Esq.
Andrés de la Cruz, Esq.