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File No. 82-5201

May 7, 2008

Gamesa, S.A. —

Re: Information Furnished Pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934

Securities and Exchange Commission
Division of Corporation Finance,
Office of International Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549

SUPL

Dear Ladies and Gentlemen:

On behalf of Grupo Auxiliar Metalúrgico, S.A. ("**Gamesa**"), a corporation (*sociedad anónima*) organized under the laws of Spain and in connection with Gamesa's exemption from Section 12(g) of the Securities and Exchange Act of 1934 granted under Rule 12g3-2(b) thereunder, we hereby furnish to the Securities and Exchange Commission the following:

- Invitation to the First Quarter 2008 Results Presentation Conference Call to be held on May 14, 2008.

Kindly acknowledge receipt of the enclosed materials by stamping the enclosed copy of this letter and returning it to our messenger who has been instructed to wait.

PROCESSED
MAY 13 2008
THOMSON REUTERS

Best regards,
Ines Velasco
Ines Velasco
Legal Assistant

De 5/9

Enclosure
By Hand Delivery



Q1 2008 UNAUDITED RESULTS PRESENTATION

CONFERENCE CALL

Wednesday, May 14th, 2008 (4 pm - Madrid time)

Gamesa Corporación Tecnológica S.A. communicates that its Q1 2008 Unaudited Results Analyst Presentation will take place next Wednesday, May 14th, at 4 pm (Madrid time).

The event could be followed via conference call live, and the document will be available at the company's web site (www.gamesa.es) before the presentation.

Additionally, a simultaneous translation service (Spanish/English) will be at the participants' disposal.

The connection details will be disclosed during the previous days.

Please, process any doubt about the event through the Investors Relation Team.

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END