

## **EXHIBIT K**

**Bank of America**

Valley Plaza Banking Center  
6600 Laurel Canyon  
North Hollywood

**Via Facsimile. 001 818-255-4117**

**Personally**

I, Arturo Rosas Barrientos, in my capacity as Sole Administrator of Compañía Internacional de Comercio, S.A. de C.V. ("CICSA"), so designated by resolution taken in the Regular General Shareholders' Meeting of CICSA held on January 14, 2009 (the "Meeting") which was formalized through public instrument 10,325 dated January 14, 2009, issued by Celso de Jesus Pola Castillo, Notary Public 244 for the Federal District, Mexico, a copy of which is enclosed as Attachment "1", inform you that:

1. As of this date, CICSA is the holder of accounts (i) 13883-00060 in United States Dollars; (ii) 1388100313 in United States Dollars; and (iii) 13882-00870 in United States Dollars; (iv) 66-13-201-635797 in United States Dollars, administered by Bank of America.

2. The Meeting resolved, among other business, to revoke each and every one of the powers of attorney, authorizations and powers previously granted by CICSA, including , but not limited to, those granted to Takashi Tsuru Kayaba, Kiyoshi Iago Tsuru Alberú, Juan Carlos Morales de Teresa, Lucía Mancilla Baltasar, Patricia Laura Briceño Fabián, Luis Antonio Velasquez Gonzalez, Pedro Bonilla Alcántara, Shizuko Tsuru Kayaba, Marco Antonio Morales de Teresa, Eduardo Soto Alberú, Aiko Lourdes Tsuru Oñate, Beatriz Kyoko Tsuru Oñate, Rodrigo Arias Llitas, Ernesto Israel Sahagún Morales, Gerardo Manuel Ramirez Ornelas, Carlos David Villasante Santoyo, Angel Fabricio Escalante Sanchez, and Jordi Oropeza Solórzano, and specifically the powers to (i) open, operate and close corporation accounts with banking institutions and financial and brokerage firms, both domestic and foreign, in Mexican currency or foreign currencies, including the powers to designate authorized person to operate said accounts as well as draw against them and to revoke such authorizations; and (ii) subscribe, pledge, accept, issue, write and endorse credit instruments in the name and representation of the corporation, as provided by article ninth of the General Law of Credit Instruments and Operations.

3. Effective from the date on which the Meeting was held, CICSA granted Messrs. Masaru Tsuru Kayaba, Masao Jose Tsuru Santa Rosa and Yasuo Jose Tsuru Santa Rosa general power of attorney to be exercised jointly or separately, and in the latter case, indistinctly, with powers for/to: (i) suits and collections; (ii) acts of administration; (iii) acts of administration in labor matters; (iv) acts of ownership; (v) represent the corporation before the tax authorities; (vi) open, operate and close bank



accounts in the name and representation of the corporation; (vii) subscribe credit instruments; and (viii) grant and revoke powers of attorney.

The foregoing, in order that Bank of America (i) abstain from carrying out any act or entering into any agreement or contract with persons who lack powers, faculties or authorizations that are legally necessary to act in the name, representation or on account of CICSA, particularly those persons listed in numeral 2 above, whose powers of attorney were expressly revoked; and (ii) acknowledge Messrs. Masaru Tsuru Kayaba, Masao Jose Tsuru Santa Rosa and Yasuo Jose Tsuru Santa Rosa beginning on the date hereby, as the only legal or authorized representatives of CICSA with the sufficient powers to represent CICSA before you and, in particular, open, close sign, issue instructions, operate and realize electronic operations and of any other kind with respect to the bank accounts identified above. Providers [sic]

Also, we kindly request that you inform us concerning any other bank account in CICSA's name that is or are presently administered by Bank of America and that, with respect to these, in the event that they do exist, the same instructions that were described in the immediately preceding paragraph be followed.

For the exclusive purpose of your compliance with the obligation to deliver information, I am indicating the address located at Boulevard Manuel Avila Camacho 24, *piso* (floor) 6, colonia Lomas de Chapultepec, delegación Miguel Hidalgo, C.P. (zip code) 11000, Mexico City, Mexico. I am also naming as persons authorized to receive the information that we are hereby requesting, besides the undersigned, Messrs. Masaru Tsuru Kayaba, Masao Jose Tsuru Santa Rosa and Yasuo Jose Tsuru Santa Rosa, who may do so indistinctly.

Mexico City, Mexico January 14, 2009

[illegible signature]

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Arturo Rosas Barrientos  
Sole Administrator of  
Compañía Internacional de Comercio, S.A. de C.V.

**DWIGHT A. DODD**  
**(TDLR NO. 1556)**


**CERTIFICATE OF TRANSLATION**  
**January 21, 2009**

I, Dwight A. Dodd (TDLR NO. 1556), hereby declare that I am knowledgeable in both the English and Spanish languages and able to translate documents from either language into the other.

I affirm that the translation of the attached documents, entitled or referred to as:

- 1.- "Letter from Arturo Rosas Barrientos to Bank of America Re: CICSA Bank Accounts;" and
- 2.- "Letter from Arturo Rosas Barrientos to Chase Bank Re: CICSA Bank Accounts;"

is a true and correct translation of the original Spanish versions into English.

  
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Dwight A. Dodd