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### CONSTITUTIONAL INJUNCTION VS. TAX ON PUBLIC LIGHTING “DAP”

To our Clients and Friends:

Please be advised that on December 28, 2005, the Official Gazette of the State of Chihuahua, published the Annual Budget Law for Ciudad Juárez, Chihuahua, which came into force on January 1<sup>st</sup>, 2006.

Pursuant to this law and the State’s Municipal Code, the municipality of Juárez are being unduly empowered to continue to levy the Right for Public Lighting for the fiscal year 2006, which it is well known it is a contribution collected by the Federal Electricity Commission on behalf of the municipalities, and which consists of an additional charge of 5% on the total of the electricity bill.

The DAP is a contribution that has been declared unconstitutional by the Supreme Court since it considered that it violates the Federal Constitution, taking into consideration the following:

**I.** The base is not proportional to the cost that this service implies for the State.

**II.** There is no relation between the consumed electricity and the amount to be paid for the public lighting service (the benefit obtained).

**III.** Its collection may only be effected by the federal Government and not the municipalities.

Our firm has filed a considerable number of *Constitutional Injunction* with favorable results for our clients, and thus giving them the opportunity to recuperate the amounts unduly paid (which proceeding we likewise commit to carry out in our proposals).

Notwithstanding having obtained a favorable resolution for the fiscal year 2005, it is necessary to file a new *Constitutional Injunction*, since pursuant to article 122 of the Municipal Code for the State of Chihuahua the Budget Law is in force for one year.

To file for *Constitutional Injunction*, which may represent significant savings for your company, the following documents are required:

- a) Power of attorney for lawsuits and collections of the legal Representative.
- b) Original or certified copy of the already paid electric bill corresponding to the month of January, 2006.

Should you require a legal proposal or any information, please feel free to contact the following:

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