

**Spanish Stock Market Commission  
Marqués de Villamagna, 3  
28001 MADRID**

Madrid, December 17, 2009

Dear Gentlemen,

For the purposes established in Article 82 of the Spanish Securities Act 24/1988 and related provisions, please be informed of the following **Relevant Fact**:

At its meeting held on the date hereof, the Board of Directors of ACS Actividades de Construcción y Servicios unanimously resolved to pay an interim dividend of NINETY EURO CENTS PER SHARE out of the profit for 2009. This dividend is payable on January 12, 2010.

Regards,

José Luis del Valle Pérez  
Director - Secretary General