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The Partners and Associates of VALDES, GARCIA, MARIN & MARTINEZ, LLP congratulate and feel proud of

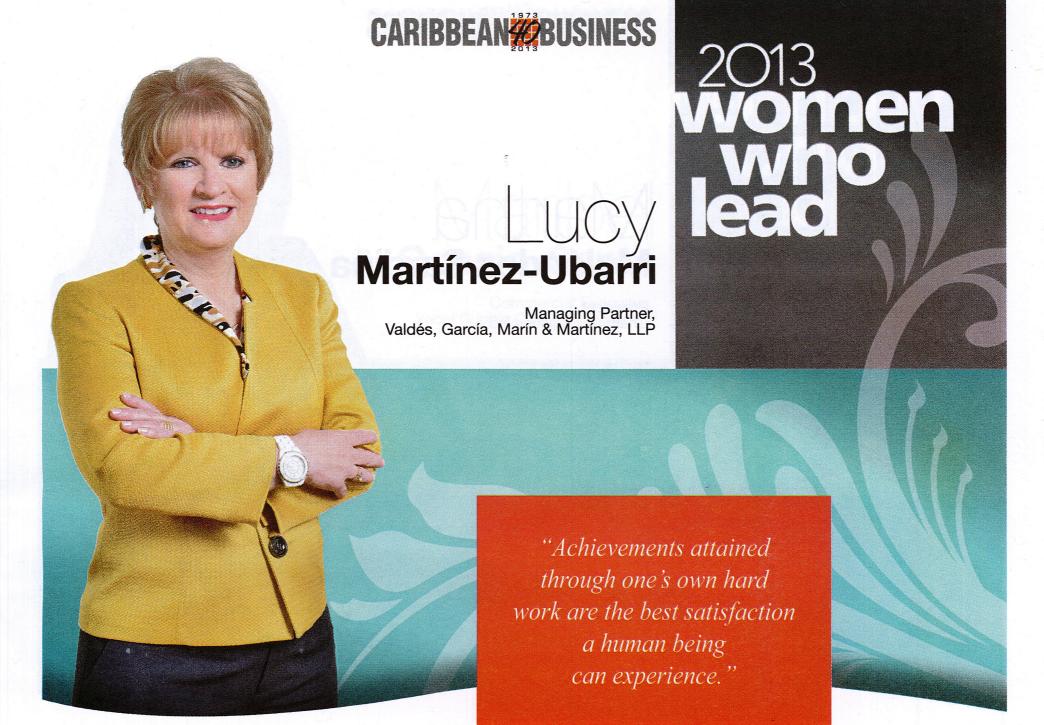
Luz Nilda Martinez-Ubarri,

our Managing Partner, in her recognition as a leading woman in Puerto Rico. Her years of hard work, loyalty, and excellence in our Firm support that recognition.

VALDES, GARCIA, MARIN & MARTINEZ, LLP

Certified Public Accountants and Consultants





As a child, Lucy Martínez-Ubarri was captivated by numbers, transactions and the sales and purchase dynamics she witnessed at her grandfather's store. This experience awakened in her a passion for finance and accounting that carried her along through life, from serving as treasurer of the 4-H Club and working while in school at retail stores, to her professional life.

After graduating with a bachelor's degree in business administration from the University of Puerto Rico's Río Piedras campus, in 1978 she joined Valdés, García & Co. (now Valdés, García, Marín & Martínez, LLP), as assistant auditor. By 1993, she was made a partner at the firm, overseeing the audit and tax services of major clients and in charge of recruitment, personnel assignment and certain financial areas. In 2012, she was made managing partner, leading the firm's performance, operation, quality controls and development.

"One of my greatest achievements is being, at present, the only woman managing partner among the 15 largest accounting firms in Puerto Rico," Martínez-Ubarri said.

"I achieved this through hard work, keeping myself proficient in current and new material in the accounting and audit fields, and a committed effort to be better each and every day to offer our clients high-quality and excellent services.

"That is why if I could advise young professional women, my advice would be to set short- and long-term goals, engage in constant study to keep abreast and be knowledgeable of the changes in the profession, and most importantly, don't give up when you may find obstacles along the way," she said.

For leisure, Martínez-Ubarri enjoys sharing activities with her husband, such as playing golf, going to the movies or the theater, and traveling.

"'Querer es poder,' [If you want, you can] is the legacy that through my example, I want to provide my nephews, nieces and godchildren," she said. "That they realize that achievements attained through one's own hard work are the best satisfaction a human being can experience."