IBERDROLA

Iberdrola Style Guide

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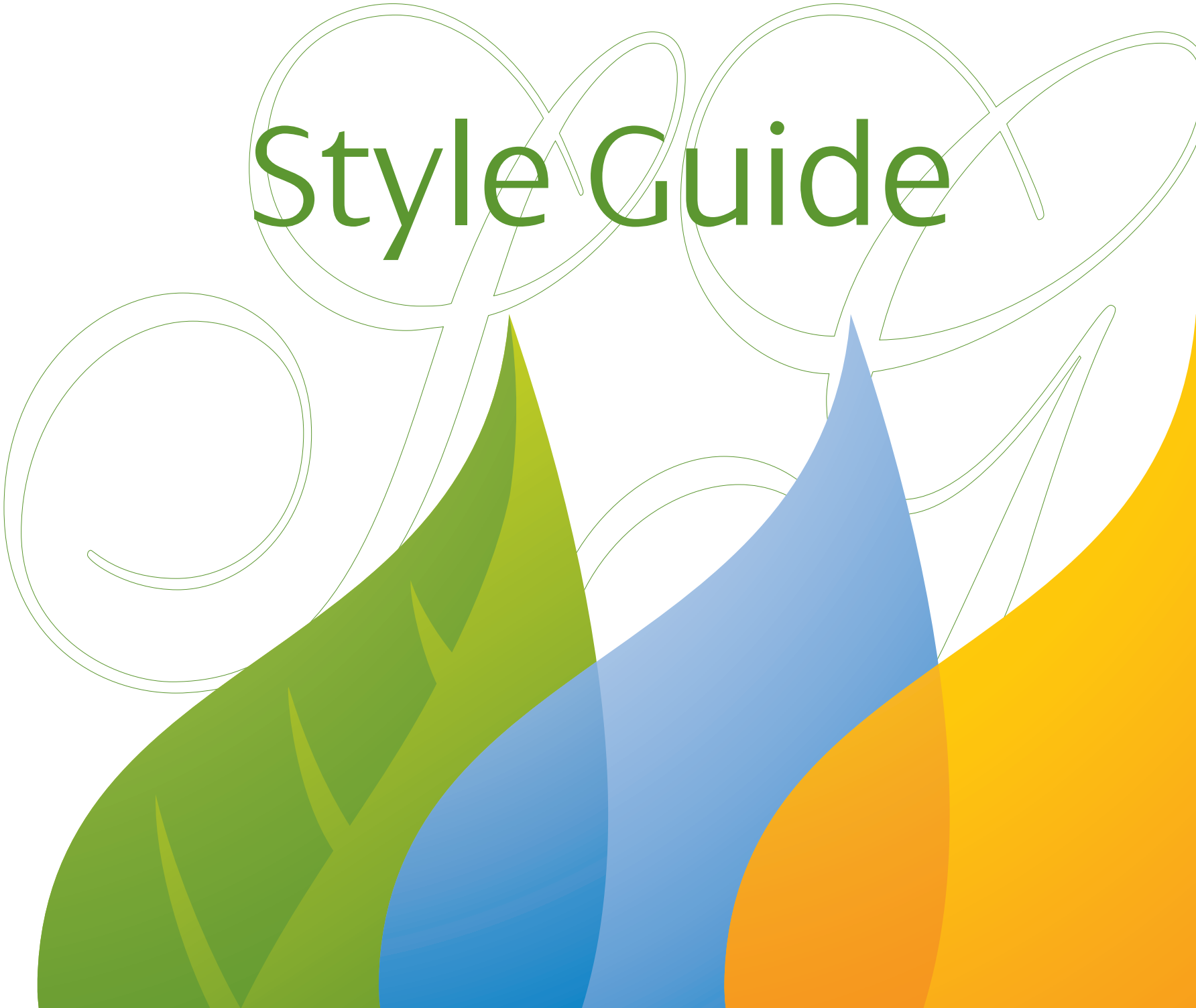

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General Index

Prologue

It is with great satisfaction that I write the preface to the Iberdrola style guide, which is intended for all Iberdrola Group employees, whether native speakers or those who use English in their professional activities.

In this age of instant communications, the role of the written word grows stronger by the day. Our ability to inform, persuade, refute, and debate is necessarily dependent on our language skills. In an increasingly international context, we especially need to convey ideas with precision and clarity in the English language.

In this sense, it is our hope that this manual will become an invaluable asset in our efforts to draft English language documents with the quality and excellence that characterise our way of working.

In addition to summarizing key rules, guidelines and recommendations on English spelling, punctuation, grammar and style, the guide also includes specific sections about errors commonly made by native Spanish speakers.

I would like to express my appreciation to those who have contributed to this innovative guide. Likewise, I encourage the Iberdrola team to review and apply its contents in order to ensure that the documents generated by our company in the English language are of the highest quality.

Ignacio S. Galán
Chairman and CEO of Iberdrola

1. Introduction

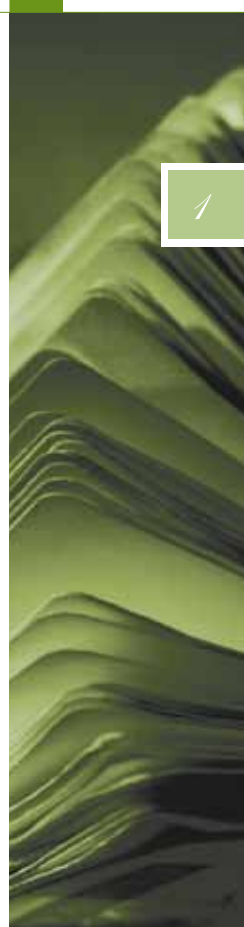
The written word has never been so widespread—and the need to write with clarity and accuracy has never been so pressing. Lack of time may force us to draft emails under pressure and to write without taking the necessary time to reflect. But time pressure should not be used as an excuse to ignore the aspects of punctuation, grammar, and style which create precision and clarity in writing. Poor drafting should not obscure useful content. Error-ridden texts get in the way of the writer's aim to inform, persuade, refute, or debate.

Anyone can write well. The writer merely needs to communicate with simplicity and clarity, and to recognise that these goals can be achieved by following certain rules and simple stylistic recommendations. This Iberdrola Style Guide seeks to help Iberdrola employees in drafting documents of a high standard. Furthermore, given the large number of Spanish Iberdrola employees, this Guide includes an additional section for Spanish speakers writing in English, addressing common written errors and difficulties specifically caused by the differences between the languages.

The sections of the Guide focus on the areas to which attention must be paid to produce quality writing. A good understanding of the rules of punctuation and grammar, avoidance of common lexical errors, and an awareness of good stylistic practice and how to best construct arguments all constitute indispensable elements for improving writing and achieving linguistic excellence. It should not be forgotten that high quality written communication adds value to corporate messages and contributes to a stronger brand image.

The Guide does not provide an exhaustive review of grammar, style, or lexis. Instead, it aims to clarify issues the writer may actually encounter, in as straightforward a manner as possible. An asterisk (*) precedes words or phases which are either incorrect or not recommended. The majority of examples are adapted from real Iberdrola documents or bear relation to business, and the energy sector in particular.

At the end, there is an alphabetical index of concepts, words and expressions referred to in the Guide. Wherever the writer cannot find the answer to their query, they should refer to section 8.4, where they may find recommended additional materials.



2. Ten recomendations to improve the quality of texts

1. Revise and rewrite as needed or as time permits. Revising is an essential part of writing. The first draft can always be improved.

2. If possible, ask someone you trust to read your work with a critical eye. The worst editor of a text is the person who has written it.

3. If your text fails to convince you, chances are it will fail to convince those who read it. Revise it again, retaining the parts that work well.

4. Think before you write. What do you want to say? Who will read it?

5. Use the active voice whenever possible (subject + verb + object structure). It gets straight to the point.

6. Watch out for wordiness. There should be no unnecessary words in a sentence, and no unnecessary sentences in a paragraph.

7. Avoid hyperbole and other literary devices.

8. Consult the dictionary. Never use a word if you are unsure of its meaning.

9. Avoid circular reasoning. Do not use different words to say the same thing.

10. Be clear. A coherent and logical structure is essential.

3. Spelling and Punctuation

3.1. Spelling Conventions

3.1.1. British Spelling

In general, follow British usage. However, bear in mind at all times the influential role that American English plays (for example, the spellings *program* and *disk* are now normal British usage, and *sulfur* has replaced *sulphur* in scientific and technical usage).

When referring to American or British bodies, retain original spellings (for example, *Department of Defense* in the USA and *Ministry of Defence* in Britain).

Use *–ise* for words ending in *–ise/-ize* (for example *organise*, *realise*, *organisation*, *realisation, summarise, authorise, authorisation, analyse*). Use *labour* and *colour* rather than *labor* and *color*. Use *centre* and *metre* rather than *center* and *meter*.

This rule applies to all international organisations, even if they tend to use the *–ize* spelling, e.g. *International Labour Organisation* (on its website it is *International Labour Organization*). Where a body is American or native to a country that uses the *–ize* spelling, retain *–ize*.

3.1.2. Double Consonants

Double the final *–l* after a short vowel on adding *–ing* or *–ed* to verbs or adding *–er* to make nouns from verbs: *travel*, *travelling*, *travelled*, *traveller*.

Other consonants double if the last syllable of the root verb is stressed or carries a strong secondary stress: *admit, admitting, admitted*; *refer, referring, referred*; and *format, formatting, formatted;* but: *benefit, benefiting, benefited*; *focus, focusing, focused*; *combat, combating, combated*; and *target, targeting, targeted.*

Avoid the forms inputted and outputted. Instead, write input and output: *70,000 records were input last month.*

Write *gram* and *kilogram* (not *gramme* or *kilogramme*). However, use *tonne (plural tonnes)*, not *ton* (the latter refers to the non-metric measure).

3.1.3. Plurals

In general, form the plural by adding an *–s* (or *–es* if the word ends in *ch, j, s, sh, x,* or *z*). Refer to section 4.1.1 for more detail regarding plurals, both regular and irregular. Certain words, particularly those of Latin or Greek origin, may have more than one possible plural. In these cases, consult one of the dictionaries recommended in section 8.4 or use the following plural forms:

Singular	Plural
addendum	*addenda*
apparatus	*apparatus/apparatuses*
appendix	*appendices*
bacterium	*bacteria*
bureau	*bureaux*
consortium	*consortia*
criterion	*criteria*
curriculum	*curricula*
formula	*formulas (politics), formulae (science)*
genus	*genera*
index	*indexes (books), indices (science, economics)*
memorandum	*memoranda*
phenomenon	*phenomena*
referendum	*referenda/referendums*

3.2. Capital Letters

There is a tendency to over-capitalise in English, due to the belief that capitalising a word lends it greater significance or precision. This is not the case. To capitalise appropriately, follow general rules of use for capital letters (explained in section 3.2.1) and pay particularar attention to the cases which tend to generate confusion (explained in the remainder of this section 3.2). In any event,consistency is essential: having used an expression such as *Criminal Law*, the same document should not subsequently refer to *corporate law* or *Corporate law*, but to *Corporate Law*. Wherever a term is written using capital letters or is first mentioned using capital letters, unless otherwise specified in this section, the use of capitals should remain consistent throughout the document (unless otherwise specifed in this section): If writing *The Mini-Hydraulic Gross Margin was EUR 40.9 million*, you should also capitalise subsequent references to the Mini-Hydraulic Gross Margin.

When referring to Iberdrola, it is correct to write *IBERDROLA* or *Iberdrola*, though for internal documents it is preferable to use the entirely capitalised variant.

3.2.1. General Principles

In general terms, proper nouns are capitalised but ordinary nouns are not. Proper nouns include the titles and names of persons, bodies, programmes, legal acts, documents, and so on: *the President of the Council; the Ministry of Agriculture and Fisheries; the European Commission; the Markets in Crop Products Directorate; Oxford University; the Land Registry Act 2002; Annual General Meeting; As provided in the Company's General Risk Control and Management Policy, the IBERDROLA Group has a comprehensive risk control system in place.*

In English, all nouns and adjectives contained in a proper noun phrase take capitals. But if a long proper noun phrase, heading or sub-heading reads more like a description than a real title (as a general rule, if it contains more than ten words), use lower case for the majority of words: *Committee for the adaptation to technical progress of the Directive on the introduction of recording equipment in road transport; Joint FAO/EC working party on forest and forest product statistics*; *Ofgem proposals to change the formula to set transmission charges for power generators.*

Subsequent mentions of bodies, programs or people may be truncated, provided it is clear what you mean: *the [Iberdrola General Risk Control and Management] Policy; the President [of the Council].*

The use of initial capitals has the effect of highlighting the noun. Therefore, if the actual body, thing, or person is not important in the context of the text, using lower case for subsequent mentions of a term may in fact be more appropriate: *Iberdrola has submitted an Environmental Statement to the German Federal Maritime and Hydrographic Agency as it seeks to achieve planning consent for a 400MW offshore windfarm in the Baltic Sea…the statement was submitted on Thursday, and Iberdrola plans to submit a final design for the site in early 2013.* In this example, the environmental statement itself is not the most important thing; rather, it is a means to an end, and therefore repeated use of initial capitals is not necessary. Remember that a document must be internally consistent—once a choice is made, do not revert to using initial capitals (or stop doing so).

For punctuation marks and capitalisation, see section 3.7.

3.2.2. Offices, Positions, Job Titles, and Personal Names

In formal prose and other generic text (as opposed to promotional material or headings), titles should be in lower case whether following or replacing a name: *president Lincoln; the president of Iberdrola; the chairman of the board of directors, the chief executive officer; the management team; an Iberdrola shareholder; a ScottishPower spokesperson.*

In promotional material and headings, such as a list of corporate officers in an annual report, titles are normally capitalised: *María Martínez, Director of International Sales.*

Personal names and initials of people are capitalised. A space should be used between any initials, except if an entire name is abbreviated, in which case spaces and periods are omitted (*JFK*): *Joe Bloggs; George S. McGovern*; *M. F. K. Fisher.*

3.2.3. Titles of Published Works, Awards, and Prizes

The key when capitalising titles of published works, as always, is consistency. References to published works within the same document should follow the same rules. You should capitalise the first and last word in titles and subtitles, and capitalise all other major words (nouns, pronouns, verbs, adjectives, adverbs, and some conjunctions): *Decomposition of Aggregate Energy and Gas Emission Intensities for Industry; Poverty of Power: Energy and the Economic Crisis*. Use lower case for articles and prepositions except where used adverbially or adjectivally: *Starting Off in Management*. Use lower case for the conjunctions *and, but, for, or,* and *nor.* Use lower case for *to* as part of an infinitive: *How to Cite Published Works;* and for *as* in all contexts: *Collaborative Research as a Function of Proximity, Industry, and Company*. Where referring to a report without writing the official title, do not capitalise words such as *report*: **The recent Report on fisheries has caused controversy.*

Refer to section 8.3 for details of how to properly cite printed and electronic works.

Each word in the titles of awards and prizes should be written with an initial capital, with the exception of articles, conjunctions and prepositions: *ScottishPower has secured the Strategic People Development Project of the Year Award at the fifth annual HR Network (Scotland) National Awards 2011.* Where the entire name is not written, the word *prize* or *award* should be in lower case: *The award relates to customer service and is presented annually.*

3.2.4. Legal Instruments and Government Programmes

Formal or accepted titles of pacts, plans, policies, treaties, acts, conventions, programmes, and other similar documents or agreements are capitalised, except for prepositions and articles: *Qatar Holding LLC and Iberdrola, S.A. are pleased to announce today that they have signed a Strategic Memorandum of Understanding setting forth a framework for collaboration; The Contracts (Rights of Third Parties) Act 1999; Law 1223/2012 of 19 January.*

Informal, incomplete, generic or purely descriptive references are normally in lower case: *The Maastricht treaty* (official name—*the Treaty on European Union*); *The energy saving bill will be introduced to Parliament on Monday.*

Words such as *article*, *section*, *sub-section*, *clause*, *annex*, *schedule*, and *paragraph* should not be capitalised. *Law*, *order*, *circular*, *decree*, *regulation*, and *directive* are not capitalised unless forming part of the official name of an instrument: *The latest directive requires serious consideration;* but *Directive 48/2007 is no longer in force.*

3.2.5. Companies, Organisations, and Official Bodies

Permanent bodies—whether legislative, administrative, or judicial—require capitals: *the United Nations General Assembly, the Committee on Foreign Affairs, the Department of the Treasury, the Court of Appeal.* Generic names subsequently used for the same bodies are normally in lower case: *the assembly, the committee, the department, the court.* Ad hoc groups (*the tender presentation team*) do not require capitals.

Institutions and companies are capitalised: *the University of Oxford, the Department of Energy Research, Iberdrola, ScottishPower.* Again, generic names subsequently used for the same institution or referring to the same company are normally in lower case: *the university, the department, the company.*

Generic terms associated with governmental or institutional bodies should be in lower case unless they form part of the name of a specific permanent body: *administration, cabinet, civil service, court, executive, legislative or judicial branch, government, monarchy, parliament, state, company, university.* But note: *The Home Office has announced a major programme of spending cuts for 2012; The Department of the Treasury intends to reduce spending by 7% over the next three years.*

Organisations, parties and alliances are capitalised, and words such as *party* and *alliance* are capitalised when they form part of the official name of the organisation: *the Green Party*—but *the Green movement.*

3.2.6. Units and Symbols of Measurement

The International System of Units (SI) has been almost universally adopted for science and technology, and should be consulted and adhered to in case of doubt concerning either names or symbols.

Units of measurement are not capitalised: *volt*, *ampere*, *ohm*. They have normal plurals that end in *–s: 40 watts*, *250 volts*.

Proper names used as adjectives retain their initial capital: *Richter scale*, *Mach number*, *degree Celsius*.

Symbols derived from personal names have a capitalised initial letter: *Hz*, *Bq*, *K*. Symbols derived from generic nouns are in lower case: *g*, *kg*, *mol*, *cd*. Symbols for units of measurement beginning with a capital letter retain the capital when used with a prefix: *kHz*, *MHz*, *eV*.

The following table indicates basic units of measurement in addition to those which have the greatest importance in the energy sector:

Measurement	Unit name	Unit symbol
Length	metre	m
Mass	kilogram	kg
Time, duration	second	s
Electric current	ampere	A
Thermodynamic temperature	kelvin	K
Amount of substance	mole	mol
Intensity of light	candela	cd
Frequency	hertz	Hz
Power	watt	W
Electric charge	coulomb	C
Electric potential	volt	V
Electric capacitance	farad	F
Electric resistance	ohm	Ω
Electric conductance	siemens	S

Measurement	Unit name	Unit symbol
Radioactivity	becquerel	Bq
Radiation dose	gray	Gy
Equivalent (or effective) radiation dose	sievert	Sv

Metre is used for measurement. This is the British English spelling. Use *meter* when referring to measuring instruments: *thermometer*.

When referring to electric power, use *kilowatt (kW)*, *megawatt (MW)*, *gigawatt (GW)*, and *terawatt (TW)* for generating capacity, and *kWh*, *MWh, GWh,* and *TWh* for output over a specified period. **kW/h,* **MW/h,* **GW/h* and **TW/h* should not be used. Names of units combined with a prefix indicating a multiple such as *megahertz* should always be written without an initial capital, space, or hyphen.

The equivalent (or effective) radiation dose is measured in sievert per hour: *Sv/h*; or sievert per year: *Sv/year*. In this case, the forward slash must be used.

The names of all chemical elements start with a lower case letter: *argon, oxygen, californium, nobelium*. Their symbols consist of a capital letter or a capital and small letter (*O, N, Sn, Pb, Mg*) without a period.

3.2.7. Calendar Items

All weekdays, months and feast days require capitals: *The meeting is scheduled for Tuesday; We expect to see more investment in May; The Iberdrola offices will be closed over the Christmas period*. But note: *Friday is a bank holiday* (not **Friday is a Bank Holiday*). Spring, summer, autumn and winter do not require capitals, except where referring to a journal issue (*Nature, Spring 2006)*.

A numerical designation of a period should be in figures rather than words: *the 1990s* and not **the nineties*. Refer to section 3.5.8 for detail. Note, a particular historical era may be referred to using capitalised words: *The Second Republic*.

Many meteorological phenomena are capitalised, including named hurricanes and weather patterns: *Hurricane Katrina; El Niño*. When identifying natural phenomena by reference to a place or year, do not use capitals: *the 2006 cyclone, the Christchurch earthquake of 2011.*

3.2.8. Currency Units

Where referring to units of currency by name rather than symbol, do not capitalise references to the currency: *The revised budget for clean energy development is 150 million dollars.* See section 3.6 for further detail regarding references to currency.

3.2.9. Places, Nationalities, and Geographical Terms

a) Nationalities and Groups of People: Capitalise all references to nationalities as well as countries: **The italian delegation failed to attend the conference* should read *The Italian delegation failed to attend the conference.* Capitalise names of ethnic groups, and all adjectives referring to those groups: *Arab, Arabian; Asian; European Americans; French Canadians; Hispanic.* Compound nationalities such as *African American* do not require hyphens. Do not capitalise references to colour, class, or physical characteristics: *Energy use in working class areas has increased in recent years; Iberdrola offices are designed to allow access to wheelchair users; The Iberdrola website is also available for the visually impaired.*

b) Places and Geographical Locations: Entities that appear on maps are always capitalised, as are adjectives and nouns derived from them: *Asia, Asian; Ireland, Irish; the North Pole.* Wherever a reference to a place or area has a particular political, historical, or cultural significance, it should be capitalised: *The West is investing heavily in alternative energies; Energy policies of Western countries are changing; There have been difficulties in guaranteeing Third World power supplies.*

Do not use capitals for *south, south-east, south-eastern* etc. unless part of an administrative or political unit or a distinct regional entity: *South Africa, Northern Ireland, the West, Western culture* but *southern Spain, western France.* Capitalise both parts of officially designated compound compass points: *South-West Germany*; and always abbreviate as capitals without periods: *NW France.*

Although many place names have an anglicised form, you should generally use the native form for geographical names (retaining accents where necessary) except where the anglicised form is common: *Munich, Seville, Catalonia.* Use *Basel* to refer to the Swiss city, not *Basle.*

c) Geographical Features: Names of mountains, rivers, oceans, islands and other geographical features are capitalised. The generic term is also capitalised if forming part of the name itself: *the Bering Strait, the Mediterranean Sea, the Galapagos Islands, the Atlantic Ocean,* but *the island of Hawaii*. Adjectives formed from such names also take capitals: *Recent damage to the Mediterranean coast is causing concern; There have been changes in Atlantic tidal patterns.*

Do not use English terms where a foreign generic term forms part of a geographic name: *the Rio Grande,* not **the Rio Grande River*; *the Sierra Nevada*, not **the Sierra Nevada Mountains.* Where a geographical name is widely used and capitalised in English, follow the accepted denomination (*the Black Forest*). Otherwise, retain original spellings and accents.

Bodies such as the earth, the moon and the sun do not take an initial capital unless specifically referred to as celestial bodies, in the context of other bodies: *The earth's resources are limited; We need to find more efficient ways of using the sun's energy;* but *The Earth is the third planet from the sun.*

3.2.10. Proprietary Names

Proprietary names, or trade names, are capitalised unless they have become accepted generic terms: *aspirin, linoleum, nylon, celluloid*; but *Google, search engine, search, google* (as a verb). Use a generic term wherever one is available: *cola* rather than *Coca Cola*, for example.

Companies or products with additional, internal capitals (*GlaxoSmithKline, LexisNexis*) should be unchanged. Companies or products spelt with a lower case initial letter should be unchanged, even at the start of a sentence: *iPhone sales continue to show a year-on-year increase.*

3.3. Abbreviations and Symbols

This section offers guidelines for the writer to follow when using abbreviations. Some of these abbreviations can be found in sections 8.1 and 8.2, which contain the more frequently used abbreviations and symbols in the energy sector and in formal written English.

3.3.1. General

As a general rule, it is not recommended to use abbreviations in Iberdrola documents. Priority should be given to words and complete expressions. However, where used, abbreviations should always be easily understood: the aim is to make text easier to read. Therefore, when first using a new or potentially unfamiliar abbreviation, the writer should state the full term and the abbreviation in round brackets: *The emissions trading scheme (ETS) should enable the EU to meet its Kyoto target.*

An abbreviation should generally only be used where a term occurs repeatedly in a document. If the term appears only once or twice, it should be written out in full. It may also be possible to use a short form rather than an abbreviation: *The emissions trading scheme is now in operation throughout the EU … the scheme will involve constant monitoring of emissions trading activities.*

3.3.2. Acronyms and Initialisms

Acronyms are words formed from the first (or first few) letters of a series of words. They are pronounced as words (*NATO, Benelux*) and never take periods. Acronyms with five letters or fewer are written in upper case: *NASA, NATO, TRIPS.*

Acronyms with six letters or more are normally written with an initial capital only: *Benelux, Unesco, Interreg.*

Initialisms are also formed from the initial letters of a series of words. They are written in capitals whatever their length, and rarely take periods: *BBC, USA, EEA, EAGGF, UNHCR, WTO.* Note, however, that where the initialism refers to an expression containing mixed or lower case words, it may reflect the status of each word: *aka, MoD, PhD, BAe.*

Note that *e.g.* and *i.e.* are never capitalised and always take periods. Use a comma, colon or dash before *e.g.* and *i.e.* but no comma after them: *Iberdrola is investigating clean sources of energy, e.g. wind power.* If a list begins with *e.g.* do not end it with *etc.* Note that *plc/PLC* (public limited company) never takes periods.

3.3.3. Contractions and Truncations

Contractions omit the middle of a word and are not followed by a period: *Mr, Dr*. In American usage this may differ.

Truncations omit the end of a word (*Apr., Weds.*), and sometimes other letters (*cf.*), and are followed by a period: *Co., fig., etc., ibid.* Use *p.* for page, and *pp.* for the plural, and *l.* for line and *ll.* for the plural.

Truncated forms used as codes or symbols, such as *EN, kg, MW,* or *Sv/h*, do not take periods. Nor is a period used following the *v* in court cases: *Kramer v Kramer*. The abbreviation *No* for "number" (plural *Nos*) also has no period.

3.3.4. Articles and Plurals

Before an abbreviation, apply the "a before a consonant, and *an* before a vowel sound" pronunciation rule: *a UN resolution, a NATO decision, a WTO representative, an OECD country*. Acronyms constituting proper names do not take the definite article: *Cenelec, NATO, Unesco*. Initialisms generally do take the definite article if the expression they stand for does: *the OECD, the WTO*. But the article is normally dropped if the initialism is considered a name in its own right: *NATO, OPEC*.

Plurals of abbreviations are formed without adding an apostrophe: *DVDs, PhDs, NGOs* and not **DVD's, PhD's,* or *NGO*'s.

3.3.5. Scientific Symbols and Units of Measurement

The International System of Units (*Système international d'unités*, abbreviated internationally as SI) is an expanded version of the metric system. It is in general use among the world's scientists and in many other areas. For the latest official guidelines, consult *The International System of Units*, a brochure published in English and French by the *Bureau International des Poids et Mesures* and available online. For further guidance, see Ambler Thompson and Barry N. Taylor, *Guide for the Use of the International System of Units*.

See section 3.2.6 for rules on capitalisation of symbols and a table of the most common scientific units of measurement in the energy sector. As mentioned in section 3.3.3, symbols do not generally take periods.

Remember that there is no variation in symbols when referring to plurals. So *kms*, *Hzs* or *kgs* would be incorrect: * *The contract provides for the construction of 300 kms of motorway* should read *The contract provides for the construction of 300 km of motorway*.

Where a quantity is accompanied by a symbol, the quantity should be written in numbers rather than letters: * *The heir received an inheritance of twelve ha* should read *The heir received an inheritance of 12 ha*, or *The heir received an inheritance of twelve hectares*.

3.4. Foreign Words and Phrases

3.4.1. General Approach

Avoid using foreign words and phrases if an English equivalent is available and in common use. If no such equivalent exists, a foreign term may be used, but it should always be italicised unless it has been fully assimilated into the English language. In general, if a word or phrase appears in a standard English dictionary, it need not be italicised, e.g. elite, café, cliché, curriculum vitae, status quo, ad hoc, and vice versa. This also applies to common Latin abbreviations such as *etc.*, *i.e.*, *et al.*, and *ibid.* If, however, the word or phrase is not in common use, or is likely to be unfamiliar to the intended audience, it should be italicised, e.g. *raison d'etre*, *inter alia*, *ex officio*, and *prima facie*.

Proper names are not italicised, and should retain their original accents, e.g. *José Ortega y Gasset*, *Médecins Sans Frontières*, *São Paulo*.

An entire sentence or passage in a foreign language should be written in plain type and placed within quotation marks.

3.4.2. Legal Instruments

Where referring to legal instruments or decisions emanating from a non-English speaking jurisdiction, it is acceptable to translate into English:

> The Decision of 29 September 2011 of the General Administration of Energy Policy and Mines establishing the electrical energy production costs and the last resort tariffs to be applied in the fourth quarter of 2011 was published on the final day of the quarter.

> IBERDROLA guarantees the security and confidentiality of the data provided by each user in compliance with the provisions of Basic Act 15/1999 of 13 December 1999, relating to the protection of personal data.

"Ley 1223/2012, de 19 de enero, sobre medidas fiscales en las CC. AA." should be rendered as *Act 1223/2012 of 19 January, on tax measures in the autonomous regions*. Similarly, *"artículos"* are *sections* and not **articles*. Where clarification is necessary, use the name of the relevant jurisdiction at the beginning of a reference to legislation:

> IBERDROLA guarantees the security and confidentiality of the data provided by each user in compliance with the provisions of Spain's Basic Act 15/1999 of 13 December 1999, relating to the protection of personal data.

The writer may choose to refer to the original title of the instrument in italics within parentheses for the purposes of clarity:

> An example is the Basic Act of Education *(Ley Orgánica de Educación)* that expands upon Article 27 of the Constitution.

3.4.3.Bodies, Organisations, and Technical Terms

Where referring to a foreign body, organisation, or technical term, translate the terminology used into English where possible, placing the translated term in italics, as demonstrated with legal instruments and decisions in section 3.4.2.

Where the original foreign language term remains relevant (perhaps for the sake of clearly identifying the body in question, or for reference purposes), place the original term in italics within parentheses on the first occasion the term occurs in the text:

On March 8, 2011, IBERDROLA notified the National Securities Market Commission (*Comisión Nacional del Mercado de Valores*) ("CNMV") of the resolution adopted by IBERDROLA's Board of Directors.

Social information for the nuclear power plants is consolidated at IBERDROLA's percentage interest in the economic interest group (*agrupación de interés económico*) created for this purpose.

The Shareholders' Club (*Club del Accionista*). This is an open and permanent communication channel of the Company...

Only repeat the original term if the context requires (for example, in a longer text where references are infrequent, or there is a particular focus on the body or organisation in question). As in the first example above, the appropriate abbreviation corresponds to the original language term (rather than the translated English term). See section 8.1 for further detail.

Only where the original language is particularly significant, perhaps for legal purposes or because a direct equivalent does not exist in English, should you use the original term in italics with an explanation in English in parentheses:

IBERDROLA is a *sociedad anónima* (business corporation) organised under Spanish Law.

3.4.4. Latin Words and Phrases

Latin words and phrases are often used in legal, medical and scientific terminology. The following is a list of terms generally used in a legal context. They can be used in Iberdrola documents, but only where more appropriate than an English equivalent term. They should always be italicised:

Phrase	Meaning
a fortiori	argument from stronger reason
ad hominem	appealing to feelings or prejudices rather than logic
ad referendum	subject to agreement by others and finalisation of details
amicus curiae	friend of the court
caveat emptor	let the buyer beware

Phrase	Meaning
corpus delicti	body of evidence
cui bono	to whose benefit?
contra legem	against the law
de jure	concerning the law
erga omnes	in relation to all
ex lege	by virtue of law
ex officio	by right of office
ex professo	with due competence
habeas corpus	a detainee's right to appear before a judge
in absentia	in one's absence
in extremis	in grave or extreme circumstances
in fraude legis	in circumvention of the rules of law
inter alia	among other things
inter partes	between the parties
ipso facto	by the fact itself
modus operandi	manner of working
mutatis mutandis	the necessary changes having been made
non sequitur	it does not follow from the facts or law
ne bis in idem	no one shall be tried twice for the same offence
par condicio creditorum	equal treatment of creditors
prima facie	at first sight
pro bono	for the public good
quid pro quo	an equal exchange of goods or services
rebus sic stantibus	while things remain as they now stand
sine die	without fixing a day for future action or meeting
sine qua non	an essential element or condition
stricto sensu	in a strict sense
sub judice	awaiting judicial determination
sub modo	subject to a modification or qualification
sui generis	of its own kind or class
vacatio legis	period between the promulgation of a law and the time the law takes effect

3.5. Numbers, Dates, and Time

Numbers may be written as words or figures. The choice depends on several factors, including whether the number is large or small, whether it is an approximation or an exact quantity, what the number represents, and what context it appears in.

3.5.1. Numbers Expressed in Words

a) Whole numbers under 10 are generally written in words (see below for exceptions): *In Spain, IBERDROLA has managed to enter the Catalan and Asturian renewable energy sector, with the acquisition of four wind farms.*

b) Numbers at the beginning of a sentence are always written in words (with longer numbers, it is often better to rephrase the sentence): *Fifty-five countries have submitted pledges for curbing greenhouse gas emissions to the UN climate convention.* Note that spelled-out numbers from 21 to 99 are hyphenated.

c) Simple fractions are always written in words, and for the sake of readability and consistency, they should always be hyphenated: *Two-thirds; three-quarters; four-fifths; one-sixth.*

d) Approximate measures should be written in words (or figures and words for larger numbers): *About a hundred multinational companies from all sectors have joined this initiative*; *ScottishPower supplies energy to around 5.2 million customers throughout Great Britain.*

3.5.2. Numbers Expressed in Figures

a) Numbers between 10 and 999,000 are generally written in figures (except as noted above): *The group has 30,500 employees in over 40 countries.*

b) Percentages:
The expression *per cent* (or the symbol %) always follows a specific number. Always write *per cent* as two separate words. Whole-number percentages under ten may be written in words

or figures: *6%* or *six per cent*. Percentages of 10 and above should be written in figures: *The plant is running at 95% of its capacity*. Remember: if writing the number out, always write *per cent (five per cent)*, but if using figures, always write *% (5%)*.

The word *percentage* means "a part of a whole expressed in hundredths", and is not attached to any value: *A large percentage of the world's population does not have access to clean drinking water*.

Percentage points are units of difference between two percentages. A fall from 10% to 5% is a drop of five percentage points, or of 50%, but not of 5%.

Per cent and *percentage* can take a singular or plural verb, depending on the number of the noun in the *of* phrase (object of the preposition): *Over 70% of the world is covered by water*; *Around 10% of people are left-handed*; *A small percentage of crime is never reported*; *A large percentage of people live in urban areas.* For more on subject–verb agreement, see section 4.4.

c) Compound fractions and decimal fractions are written in figures: *One kW of solar energy will produce 5 hours of electricity a day*; *IBERDROLA's first half earnings rose 6.6% from the same period last year with recurring profit up 9.4%*. Note that, in decimal fractions of less than one, a zero is inserted before the decimal point: *Interest rates have risen 0.75%*.

d) Temperatures, measures, and weights are normally written in figures: *5 degrees Celsius (5 ºC)*; *8 megawatts (8 MW)*; *7 kilograms (7 kg)*. Note that numbers before symbols or abbreviations are never written in words: *5 degrees Celsius*, or *5 ºC*, but not ** five ºC.*

3.5.3. Millions, Billions, and Trillions

In running text, numbers in the millions, billions, and trillions are expressed with a combination of figures and words: *Iberdrola USA serves about 2 million electricity customers*; *Global population has now exceeded 7 billion*; *Experts believe there is enough energy in the world's waves to provide up to 2 trillion watts of electricity*.

Almost all English-speaking countries use the "short scale", in which a *billion* is a thousand million, and a *trillion* is a million million. When writing in English, always use the short scale.

After a number, *dozen*, *hundred*, *thousand*, *million*, *billion*, and *trillion* are singular and the preposition *of* is not used: *three dozen roses* (not **three dozens of roses*), *six million people*, *several billion years*, *€50 trillion.*

The plural (and *of*) is only used if *dozen*, *hundred*, *thousand,* etc. are not modified by another number or expression: *dozens of complaints*, *thousands of euros*, *billions of light years.*

Do not use abbreviations when referring to millions, billions, and trillions.

3.5.4. Numbers Occurring Together or in a Series

a) Adjacent numbers should be expressed in different formats: *ten 50-watt light bulbs.*

b) Comparable quantities should all be written in either words or figures. The rule for the highest number applies to all: *Representatives from 18 Arab countries, 12 African countries, 8 Asian countries, 9 European countries, and 4 Latin American countries attended the conference.*

This rule need not apply to series with disparate items. It is correct to write: *The company employs more than 300 people in four countries.*

3.5.5. Ranges of Numbers

a) When linking two numbers in a range use the following forms:

- An unspaced *en dash* (see section 3.7.5 for more on dashes): *The value of the global pharmaceutical market is expected to grow 5–7% in 2011.*
- From … to …: *From 2007 to 2008, the US market for the top three renewables—wind, solar, and biofuels— grew from $75.8 billion to $115.9 billion.*

- Between … and …: *The stock price has ranged between $19.61 and $32.89 per share over the past 12 months.*

b) When ranges are written out, repeat units, symbols, and abbreviations: *Net earnings increased from $9 million to $17 million* (not **from $9 to $17 million*); *Global temperatures have risen between 0.3 °C and 0.6 °C* (not **between 0.3 and 0.6 °C*).

c) When ranges are indicated by a dash, it is not necessary to repeat units, symbols, or abbreviations (if they do not change): *The lifetime of the sun is an estimated 4–5 billion years, making space-based solar power a truly long-term energy solution*; *A typical nuclear plant produces about 1000 MW of energy, whereas a modern windmill produces around 3–5 MW.*

Note that ranges expressed using prepositions should not contain dashes: *from $9 million to $17 million* (not **from $9–17 million*); *between 0.3 °C and 0.6 °C* (not **between 0.3–0.6 °C*).

3.5.6. Ordinal Numbers

Ordinal numbers are used to express position or order in a sequence. In general, use words for ordinal numbers from first to ninth, and use figures for ordinal numbers above ninth: *In line with its expansion strategy, in early 2011 IBERDROLA closed the acquisition of Elektro, the eighth largest electric power distributor in Brazil*; *IBERDROLA has its roots in Spain's industrialisation in the early 20th century, when Hidroeléctrica Ibérica was formed.*

3.5.7. Numbers as Adjectives

When a number is part of a compound adjective, the phrase is always singular, and a hyphen is required (for more on hyphens, see section 3.7.6): *The book has 200 pages* but *it is a 200-page book*; *The meeting lasted for three hours* but *it was a three-hour meeting.*

3.5.8. Dates

There are several different ways to write the date in English. The key is to be consistent in usage: select a form and do not deviate within a particular document.

The British format for writing the date is *day*, *month*, *year* (no commas): *7 June 1990*; *23 October 2001*; *Monday 12 December 2011*.

The American format for writing the date is *month*, *day*, *year* (commas required): *June 7, 1990*; *October 23, 2001*; *Monday, December 12, 2011.*

Be careful with all-figure dates. The British format is DD/MM/YYYY, whereas the American format is MM/DD/YYYY. Thus, *10/08/2011* is *10 August 2011* in British English, and *October 8, 2011* in American English.

Date ranges follow the same pattern as for number ranges (see section 3.5.5). Prepositions and dashes should not be combined (*from 6 June to 10 June*, not **from 6–10 June*). If a date range is abbreviated, use the formats *10–15 October 2011* or *October 10–15, 2011* with an *unspaced en dash.* The same applies to month or year ranges: March–June 2005, 1995–1998. Note that 2008–2009 is a two-year range, whereas 2008/2009 is a period of twelve months or less (e.g. a marketing, statistical, or financial year).

Decades and centuries should be written as follows: *the 1990s* (not **the nineties*, **the 90s*, or **the 1990's*); *the 19th century*; *the 20th century*; *the 21st century* (when used as a compound adjective, a century should be hyphenated: *an 18th-century church*).

3.5.9. Time

When writing times, use the 24-hour clock in preference to the 12-hour clock. Place a colon between the hours and minutes without adding *hours*, *o'clock*, *a.m.*, or *p.m.*: *The meeting will be held from 10:00 to 14:00* (not **from 10:00 to 14:00 hours)*; *The flight leaves at 00:45*; *The concert will begin at 21:30*.

For midnight, use either 24:00 (to signify the end of the day) or 00:00 (to signify the beginning of the day). For example, *Wednesday at 24:00* and *Thursday at 00:00* refer to the exact same time. *12:00* refers to midday.

Time zone abbreviations are capitalised and separated from the time by a space: 09:30 CET, 13:45 GMT, 22:55 EST.

3.5.10. Punctuation of Figures

a) In numbers over 999, commas are used between groups of three digits, counting from the right: *1,426; 35,687; 4,432,500.*

   Note that no commas are used in page numbers, years or legal document numbers: *see page 1012*; *in the year 2010*; *Royal Decree 1663/2000.*

b) A decimal point (not a comma) is used to separate the integer and the fractional parts of a decimal: *0.67* (not **0,67*); *3.7%* (not **3,7%*); *$10.87* (not **$10,87*); €2.84 billion (not ***€2,84 billion).

3.5.11. Use of Letters and Figures

It is redundant to write numbers in letters and figures to express the same number: **The rules will enter into force fifteen (15) days from the date of their publication* (better: *The rules will enter into force fifteen days from the date of their publication*).

3.6. The Euro and other Currencies

The name of the European currency is a common noun and should not be capitalised (*10,000 euros*, not **10,000 Euros*): *The Chinese government has invested billions of euros in new high-speed rail networks.*

In English, currency symbols are placed before the amount (without a space*): IBERDROLA RENOVABLES recorded a net profit of €171.9 million in the first quarter of 2011*; *Apple's share price has risen to nearly $384 this morning and its market cap is $355 billion.* If a particular currency symbol could refer to more than one currency and the context means that confusion may arise, the country to which the currency corresponds should also be specified: *US$, AR$.*

Use ISO currency codes in preference to currency symbols in legal documents as well as tables and charts. ISO codes are placed before the amount and a space separates the letters from the numerals: *Operating Cash Flow is up 11.3% to EUR 5.678 billion.*

Remember that the *comma* is used to separate thousands and the *decimal point* is used to separate whole units from decimal units.

The table below contains the ISO currency codes for countries in which Iberdrola is present:

Country or territory	Currency	ISO Code
Albania	Albanian lek	ALL
Algeria	Algerian dinar	DZD
Bolivia	boliviano	BOB
Bulgaria	Bulgarian lev	BGN
Brazil	Brazilian real	BRL
Canada	Canadian dollar	CAD
China	Chinese yuan	CNY
Czech Republic	Czech koruna	CZK
Egypt	Egyptian pound	EGP
European Union (eurozone)	euro	EUR
Honduras	Honduran lempira	HNL
Hungary	Hungarian forint	HUF
Kenya	Kenyan shilling	KES
Latvia	Latvian lats	LVL
Lithuania	Lithuanian litas	LTL
Mexico	Mexican peso	MXN
Poland	Polish zloty	PLN
Qatar	Qatari real	QAR
Romania	Romanian leu	RON
Russia	Russian rouble	RUB
Sweden	Swedish krona	SEK
Switzerland	Swiss franc	CHF
Tunisia	Tunisian dinar	TND
Turkey	Turkish lira	TRY
Ukraine	Ukrainian hryvnia	UAH
United Arab Emirates	dirham	AED
United Kingdom	pound sterling	GBP
United States	United States dollar	USD
Venezuela	bolívar fuerte	VEF

3.7. Punctuation Marks

Correct punctuation is essential for clear and effective communication. A poorly punctuated text may cause misunderstanding or confusion. The various punctuation marks are used to structure and organise written language in order to clarify its meaning.

3.7.1. Full Stops

A *full stop*, also known as a *period*, marks the end of a statement (like this one). Between sentences, it is followed by a single space.

When any heading or title is used, do not use a full stop:

Report on Spanish Mines

**Report on Spanish Mines.*

For the use of full stops in abbreviations, see section 3.3.

For the placement of full stops with round brackets and quotation marks, see sections 3.7.7 and 3.7.12 respectively.

3.7.2. Colons

A *colon* tells the reader that what follows the mark (e.g. a list, a statement, or a long quotation) illustrates or amplifies what has preceded the colon.

There are three basic needs: food, shelter, and clothing.

People have one thing in common: they are all different.

IBERDROLA's Chairman stressed the need for clear and objective energy policies: "Governments are continually changing their energy policies, which could jeopardise the sector's ability to contribute to economic recovery".

A colon must be preceded by a complete independent clause. Do not place a colon between a verb and its object (or complement), or between a preposition and its object.

**In order to grow, plants need: soil, sunlight, water, and carbon dioxide.*

In order to grow, plants need soil, sunlight, water, and carbon dioxide.

**The company has plans to expand into: Asia, Africa, and the Middle East.*

The company has plans to expand into Asia, Africa, and the Middle East.

When a quotation is preceded by an incomplete sentence, a comma is usually placed after the introductory phrase: *A company spokesperson said, "We are looking to develop and expand our business*". However it has become grammatically acceptable to use a colon rather than a comma: *A company spokesperson said: "We are looking to develop and expand our business*".

The first word following a colon should be capitalised only if it is (1) a proper noun, (2) the beginning of a quotation, (3) the start of a long explanatory statement, or (4) if the introductory phrase preceding the colon is brief.

Use a colon after "as follows" or "the following", but not after "such as", "including" or "for example".

Colons are also used to indicate a ratio (*2:1*), to separate hours from minutes in time notation (*15:30*), and to separate the title of a work from its subtitle (*Alternative Energy: Political, Economic, and Social Feasibility*).

3.7.3. Semicolons

A *semicolon* is used between two independent clauses that are not joined by a conjunction. It indicates a closer relationship between the clauses than a full stop would: *Renewable energy is the power of the future; it has a much lower environmental impact than fossil fuel technologies.*

Do not use a semicolon to link a dependent clause to an independent clause.

*Although the company is in its infancy; it shows great promise for the future.

Although the company is in its infancy, it shows great promise for the future.

Do not place a semicolon before a coordinating conjunction that links two independent clauses.

*The economy is showing signs of recovery; but unemployment remains high.

The economy is showing signs of recovery, but unemployment remains high.

The only exception to this rule is if one or both of the clauses are long and complex or contain their own commas: *Technology has transformed the way we live, learn, work, and communicate; but it has also facilitated cyber crime, enabling those involved to access and exploit the personal information of others.*

Place a semicolon before conjunctive adverbs when they are used to join two independent clauses. These include *however*, *thus*, *hence*, *consequently*, *therefore*, and *in addition*. A comma should follow the adverb: *Medical science has advanced considerably in the last century; however, there are still many diseases that we do not fully understand.*

When one or more items in a series contains commas, use semicolons to separate the items: *The company has offices in London, England; Paris, France; Dublin, Ireland; and Düsseldorf, Germany.*

3.7.4. Commas

Commas are used in many contexts, mainly to separate things. Too many in one sentence can be confusing; on the other hand, too few can create misunderstandings.

a) Use a comma to separate two independent clauses that are joined by a coordinating conjunction (*and*, *but*, *for*, *or*, *nor*, *yet*, and *so*): *Single-use water bottles may be cheap and convenient, but the environmental cost is substantial.*

   The comma may be omitted if the independent clauses are short: *Please read the report and send me your comments.*

A comma is not normally used to separate a compound predicate (i.e. two or more verbs that have the same subject, as opposed to two independent clauses): *Solar energy is environmentally friendly and does not produce harmful emissions.*

A common error is using a comma to join two independent clauses (a *comma splice*): **China is the world's biggest polluter, it is also the fastest growing market for renewable energies.* There are several ways to fix a comma splice: (1) Insert a coordinating conjunction after the comma (*China is the world's biggest polluter, and it is also the fastest growing market for renewable energies*); (2) Replace the comma with a semicolon (*China is the world's biggest polluter; it is also the fastest growing market for renewable energies*); (3) Write the clauses as two separate sentences (*China is the world's biggest polluter. It is also the fastest growing market for renewable energies*); (4) Make one clause dependent on the other (*While China is the world's biggest polluter, it is also the fastest growing market for renewable energies*); (5) Use a semicolon plus a conjunctive adverb (*China is the world's biggest polluter; however, it is also the fastest growing market for renewable energies*). The choice will depend on how closely related the clauses are, as well as the kind of relationship you want to establish between the clauses (for more on semicolons, see section 3.7.3; for more on dependent clauses, see sections 4.2 and 4.3).

A *fused sentence* is a sentence that joins two independent clauses without any punctuation at all (it is like a comma splice but without the comma): **China is the world's biggest polluter it is also the fastest growing market for renewable energies.* See the paragraph above for ways to fix this error.

A related error is joining two independent clauses with a comma followed by a conjunctive adverb such as *however*: **The meeting was productive, however attendance was lower than anticipated.* This can be corrected by replacing the comma with a semicolon or a full stop (the adverb should be followed by a comma in both instances): *The meeting was productive; however, attendance was lower than anticipated;* or *The meeting was productive. However, attendance was lower than anticipated.*

b) Use a comma to separate a dependent clause from an independent clause when the dependent clause comes first: *After the merger was completed, the company changed its name* (compare with: *The company changed its name after the merger was completed*). For more on dependent clauses, see sections 4.2 and 4.3.

c) Use commas after introductory words and phrases: *To achieve our goals, we must work together; On March 24, the Board of Directors held an emergency meeting; Fortunately, no one was injured in the accident; Having exhausted all diplomatic avenues, the government decided to adopt more forceful measures.*

d) Use commas to set off non-restrictive elements (phrases or clauses that are not essential to the meaning of the sentence): *Spanish energy giant Iberdrola, the parent company of ScottishPower, has announced plans to invest over €8 billion in renewable energy; The ministers, who were sworn in today, are non-political experts in their fields.*

Note that eliminating the commas in the latter examples would change the meaning of the sentence. With commas, it is a *non-restrictive clause*, and means that *all* of the ministers are non-political experts in their fields. Without commas, it is a *restrictive clause*, and means that *only* those ministers who were sworn in today are non-political experts in their fields. For more on restrictive and non-restrictive clauses, see section 4.5.

e) Use commas to separate three or more items in a series. When a conjunction (usually *and* or *or*) joins the last two items, it is recommended (though not obligatory) to place a comma before the conjunction in order to prevent ambiguity: *The colours of the flag are red, white, and blue*; *Conventional power stations burn coal, oil, or gas to produce electricity*; *The candidate promised to cut spending, create jobs, and protect the environment.*

f) Use commas between *coordinate adjectives* (adjectives that modify a noun in the same way). It is not always easy to tell if you are dealing with coordinate adjectives. If you can (1) insert the word *and* between them, and (2) reverse the order of the adjectives, without a change in meaning, then they are coordinate adjectives: *a dry, sunny climate*; *a healthy, happy child*; *a strong, stable, and durable structure*.

If the adjectives fail the two-part test, then you are dealing with *cumulative adjectives*, and no comma is used. The first adjective modifies the combination of the second adjective and the noun; they would not make sense in any other order: *a former Spanish colony*; *a total solar eclipse*; *a consolidated annual report*.

g) Use a comma to set off contrasting words or phrases: *The economy is getting worse, not better*; *The more we recycle, the less waste will end up in landfills.*

h) Use a comma after a greeting in correspondence: *Dear Robert,* but not a colon: **Dear Robert:* (in American English, a colon may be used, but in both British and American English, the semi-colon must be avoided).

i) A comma or a colon may be used before a short quotation (long quotations should be preceded by a colon): *Ignacio Galán said, "Across the globe massive investment is required to decarbonise and modernise energy infrastructure"*; or *Ignacio Galán said: "Across the globe massive investment is required to decarbonise and modernise energy infrastructure".*

If a quotation is preceded by *that*, or embedded in the middle of a sentence, no comma is required and the first word of the quotation should not be capitalised: *The Finance Minister said that his government would "respect the conclusions of the council of economic and finance ministers of the EU".*

When a sentence continues after the quotation, place a comma after the closing quotation mark: *"In the current environment, this could be extremely dangerous for economic recovery", he concluded.*

3.7.5. Dashes

The two most common dashes are the *en dash* (–) and the *em dash* (—). Although they appear similar to *hyphens* (especially the en dash), they are longer and serve different functions. For more on hyphens, see section 3.7.6.

a) *En dash* (Ctrl+– in Microsoft Word):

The main use of the en dash (–) is to connect ranges of values (dates, times, numbers): *1990–1995*, *June–July 2011*, *15:30–17:00*, *pp. 110–112*.

Note: Do not use an en dash in place of the words *to* or *and* in the phrases *from … to …* and *between … and …*: *He was president of the company from 1995 to 1998* (not **from 1995–1998*).

An en dash may also be used to contrast values or show a relationship between two things: *The board voted 15–4 in favour of the proposal*; *a Sydney–London flight*; *the Iberdrola–Scottish Power partnership*, the science–religion debate.
There should not be a space before or after an en dash. The only exception is when spaces make the text easier to read: *30 June 2008 – 30 June 2009* is clearer than *30 June 2009–30 June 2009*.

b) *Em dash* (Ctrl+Alt+– in Microsoft Word):

Em dashes (—) can be used instead of commas, round brackets, or colons to set off amplifying or explanatory words and phrases, especially when an abrupt break in thought or added emphasis is called for. They should not be surrounded by spaces. *Note*: Do not overuse em dashes (especially in formal writing), as they tend to disrupt the flow of the sentence.

**Desertec—the world's most ambitious solar power project—will start building its first power plant in 2012.*

Commas would be less disruptive here.

According to Unicef, only two countries—the United States and Somalia—have not ratified the Convention on the Rights of the Child.

Round brackets could also be used here. Dashes tend to emphasise the enclosed content.

The scientific evidence is unequivocal—the planet is warming up.

A colon would be more formal here.

3.7.6. Hyphens

Hyphens link words and parts of words, and are used primarily to avoid ambiguity and promote readability. They should not be confused with dashes, which are longer and have different uses (see section 3.7.5). Unfortunately, there are no fixed rules to determine whether compound terms should be hyphenated, written as two words, or written as a single word. When in doubt, consult a dictionary (see section 8.4). While the likelihood of a compound becoming a single word increases as its use becomes more common (*data base, data-base, database*), it is better to use a hyphen where it is not needed than to omit one where it is essential for meaning. In the phrase *crude oil production statistics*, for example, a hyphen can tell the reader that "crude" applies to the oil rather than the statistics, and may hence be useful: *crude-oil production statistics*. But where the meaning is established or cannot be misinterpreted, a hyphen is not necessary: *oil production statistics*. The following are general guidelines on the use of hyphens:

a) Most words formed with prefixes are not hyphenated. However, a hyphen should be used (1) with the prefixes *ex-* (meaning "former"), *all-*, *self-*, and *quasi-*, and with the suffixes *–elect*, *-odd*, and *-free*: *ex-chairman*, *all-inclusive*; *self-control*, *quasi-legal*, *president-elect*, *fifty-odd*, *nuclear-free* (exceptions: *selfish*, *selfless*); (2) With the prefix *re-* (meaning "again"), if omitting the hyphen would cause confusion with another word: *re-cover*, *re-sign*, and *re-creation* could be confused with *recover*, *resign*, and *recreation* if the hyphen is omitted, whereas words like *reissue* and *reconsider* would not cause any confusion; (3) to avoid doubling or tripling a letter or clashing consonants or vowels: *part-time, semi-independent*, *anti-immigration, self-fulfilling, non-native* (exceptions, noting that as the compound word becomes more common, the hyphen may be omitted: *cooperate, coordinate, radioactive, microeconomic)*; (4) before a capitalised word or a numeral: *sub-Saharan*, *non-Euclidean, mid-Pacific, anti-European, Trans-European Networks*, *pre-1950*; and (5) with "suspended compounds": *macro- and micro-economics*; *full- and part-time staff*; *first-, second-, and third-quarter earnings*.

b) Use a hyphen in compound adjectives that precede the noun they modify (despite their name, *compound adjectives* are often formed from various combinations of nouns, participles, adverbs, and determiners): *long-term goals*, *a well-designed system*, *state-of-the-art technology*, *a long anticipated decision*, *a Madrid-based company*, *a 10-year lifespan*, *oil-bearing rock*, *an energy-related issue*; *large-scale production*.

Note: When a compound adjective follows the word it modifies, it should not be hyphenated: *The system is well designed*; *The technology is state of the art*, *The company is Madrid based*; *The issue is energy related*; *The energy policy in the long term is focused on renewables*; *Production is on a large scale.*

c) Do not hyphenate adverbs ending in –ly that precede an adjective: *a widely held belief* (not **a widely held belief*); *a highly recommended employee* (not **a highly-recommended employee*). With other adverbs and prepositions, though, a hyphen is usually necessary: *well-known problem*, *above mentioned report*.

d) Use a hyphen in spelled-out fractions and compound numbers from 21 to 99: *three-fourths*, *five eighths*, *twenty-seven*, *sixty-nine*.

e) Use a hyphen to join single capital letters to nouns or particles: *A-bomb*, *C-section*, *T-shirt*, *U-turn V-neck*, *X-ray*.

f) Nouns originating from phrasal verbs are often hyphenated: *follow-up*, *spin-off*, *cut-off*. This may vary depending on convention: *handout*, *takeover*, *comeback*. Do not hyphenate phrasal verbs themselves: **I intend to follow-up the report by presenting my conclusions at a departmental meeting*.

3.7.7. Brackets

Round brackets (also called *parentheses*) are used to set off explanatory or nonessential information. They de-emphasise the enclosed material, whereas dashes emphasise it, and commas indicate that it is simply part of the sentence: *Governments (both European and non-European) are continually changing their energy policies*; *The conference will be held in Dubai (United Arab Emirates) in 2012*.

Round brackets are also used to (a) provide or spell out acronyms: *The Organisation for Economic Cooperation and Development (OECD) is an international organization that collects and analyses data on various social and economic indicators*; *Global oil supply is largely controlled by OPEC (Organisation of Petroleum Exporting Countries)*, and (b) enclose original or translated names and terms: *The company's commitment to efficiency and energy savings is demonstrated in programs such as Iberdrola Green Mobility (Movilidad Verde Iberdrola); Local media have dubbed the protesters "los indignados" (the indignant ones).*

Do not put a comma or a semicolon before an opening round bracket: **Shortly after the merger was announced, (one of the largest in corporate history), the government said it would investigate the deal.* Instead, write: *Shortly after the merger was announced (one of the largest in corporate history), the government said it would investigate the deal.*

The only exception to this rule is an enumerated list: *The main types of renewable energy are (1) wind power, (2) hydropower, (3) solar energy, (4) Biomass, (5) Biofuel, and (6) geothermal energy.*

Place a full stop inside round brackets only if they enclose a complete sentence that stands alone: *In 2010, Iberdrola recorded an 11% increase in operating efficiency. (This is one of the Company's hallmarks.)* Otherwise, the full stop is always placed outside the closing round bracket: *In 2010, Iberdrola recorded an 11% increase in operating efficiency (one of the Company's hallmarks).*

Square brackets are used within quotations to enclose words that have been added by someone other than the original writer or speaker, typically in order to clarify: *"We plan to open an office there [Singapore] in the near future."*

The word *sic* (meaning "thus") is placed within square brackets to indicate that a quoted word or phrase appears exactly as in the original source. The purpose is to inform the reader of an error (often of spelling or grammar) in the quoted material: *"We aim to continue our expansion into foriegn [sic] markets."*

3.7.8. Question Marks

A question mark is used at the end of a sentence to indicate a direct question: *How many countries have nuclear power plants? Is solar energy a viable alternative? What are our legal rights in this matter?*

Do not place a question mark at the end of a reported question or a polite request.

**I wonder how many countries have nuclear power plants?*
I wonder how many countries have nuclear power plants.
**They want to know if solar energy is a viable alternative?*
They want to know if solar energy is a viable alternative.
**Would you please let me know what our legal rights are in this matter?*
Would you please let me know what our legal rights are in this matter.

When the question is a single word within a sentence, such as *who, when*, *how*, or *why*, a question mark is not necessary, and the word is often italicised: The question was no longer *how* but *when*.

A question mark precedes a closing quotation mark or round brackets only if it is part of the quoted or parenthetical material.

3.7.9. Exclamation Marks

An exclamation mark is used to add urgency, surprise, or disbelief to a statement. They are appropriate in texts that directly address the reader, such as speeches or informal instructions, but are not usually appropriate in formal texts. Avoid using them except in the most extreme of circumstances.

3.7.10. Apostrophes

The apostrophe has two main uses: to indicate possession, and to show contraction (omission of letters).

a) The possessive of most singular nouns, including those that end in *s*, are formed by adding *'s* to the end of the word: *a writer's style, her husband's family, an employee's performance, the boss's decision, a witness's testimony.*

This rule also applies to proper nouns and abbreviations: *Albert Einstein's theory, Spain's climate, Iberdrola's website, the UN's role.*

Plural nouns that end in *s* add only an apostrophe: *managers' salaries, a teachers' strike, employees' rights, witnesses' testimonies, guests' names.*

Plural words that do not end in *s* add 's: *women's rights, people's opinions, children's books.*

With singular compound nouns, add 's to the end of the last word: *my brother-in-law's birthday, the Governor General's powers, the attorney general's office, a friend of mine's car.*

With plural compound nouns, it is often better to use a phrase beginning with *of* to show possession, as the possessive form sounds awkward: *the birthdays of my brothers-in-law* (better than * *my brothers-in-law's birthdays*), *the powers of the Governors General, the offices of the attorneys general.*

Do not use an apostrophe with possessive pronouns (its, hers, his, theirs, yours ours, whose). By definition these words are already possessive: *The choice is theirs* (not * *The choice is their's*).

b) Use an apostrophe in contractions to indicate that letters have been omitted: *don't* (*do not*), *it's* (*it is* or *it has*), *you're* (*you are*), *I'll* (*I will*), *she'd* (*she would* or *she had*). Contractions are common in informal texts, but should not be used in Iberdrola texts.

3.7.11. Ellipsis Points

Ellipsis points are three dots used to indicate an omission in quoted material. They are primarily used for omissions within a sentence and between complete sentences. It is not normally necessary to use ellipsis points at the beginning or end of a quotation. Care must be taken when omitting

words from a quotation so that the sense of the original is not lost or distorted. In general, two statements that are far apart in the original quotation should not be joined together. Do not use commas prior to ellipsis points.

In the middle of a sentence, use three dots with a space on either side: *The U.S. Bill of Rights states that "Congress shall make no law … abridging the freedom of speech, or of the press."*

Between sentences, retain the full stop that marks the end of the sentence before the omission, insert a space, then the ellipsis points, then another space: *In his "I Have a Dream" speech, the Reverend Martin Luther King Jr. declared: "Now is the time to make real the promises of democracy. … Now is the time to lift our nation from the quicksands of racial injustice to the solid rock of brotherhood."*

Note that although in some languages ellipsis points may be used to mean *etc.*, this is not normal practice in English — write *etc.* instead. In any case, never mix the two.

* solar energy, wind energy, hydropower …;
* solar energy, wind energy, hydropower … etc.;
solar energy, wind energy, hydropower, etc.

3.7.12. Quotation Marks

For the use of quotation marks, see section 3.8.4.

3.8. Typographic Recommendations

With regard to typography, avoid mixing styles when emphasising words or phrases in a text. If you use italics to emphasise a word, it is not necessary to use bold type or other forms of emphasis as well.

Correct use of emphasis:

The new shareholder compensation system, called *Iberdrola Flexible Dividend*, allows the shareholders

to decide whether they prefer to receive all or part of their compensation in cash or in Iberdrola bonus shares.

Incorrect use of emphasis:

*The new shareholder compensation system, called **Iberdrola Flexible Dividend**, allows the shareholders to decide whether they prefer to receive all or part of their compensation in cash or in Iberdrola bonus shares.

*The new shareholder compensation system, called Iberdrola Flexible Dividend, allows the shareholders to decide whether they prefer to receive all or part of their compensation in cash or in Iberdrola bonus shares.

*The new shareholder compensation system, called **"Iberdrola Flexible Dividend"**, allows the shareholders to decide whether they prefer to receive all or part of their compensation in cash or in Iberdrola bonus shares.

3.8.1. Underlining

Nowadays, underlining is rarely used to emphasise text. When people wrote on typewriters, it was one of the only ways to add emphasis to a word or phrase; however, with the arrival of modern word processors, italics, boldface and other formatting options became readily available. These days, underlined text is associated with hyperlinks, so underlining for emphasis may only confuse the reader. The only exception to this rule is handwritten documents. Here, underlining should be used, for example, to highlight book and article titles: Jorge Alcalde is the author of The Lights of Energy (written by hand); Jorge Alcalde is the author of *The Lights of Energy* (written on a word processor).

3.8.2. Italics

Italics should be used in the following cases:

a) Foreign words and phrases used in English should be italicised and have the appropriate accents: Good governance is a *sine qua non* for development; Infringing on constitutional rights is, *ipso facto*, a violation of the Constitution.

Exceptions to this rule are words are phrases that have become so widely used that they are now considered part of the English language, as well as proper names of institutions, companies, bodies, etc.: The location of economic activities is a priori dependent on the nature of the activity itself; French utility Électricité de France has proposed a series of measures to improve the safety of its reactors.

b) Title of books, journals, and periodicals (titles of articles should always be placed within quotation marks): *Greenhouse Solutions with Sustainable Energy*, *Journal of Energy and Development*, *New Scientist*, *The Guardian*.

c) Corporate documents: We are pleased to present the *Activity Report of the Audit Committee*.

d) Works of art, films, radio and television programmes: *The Adoration of the Magi* is a 1619 Baroque painting by the Spanish artist Diego Velázquez.

e) Scientific names of animal and plant species (the first letter of the first word is capitalised): *Amanita phalloides*, commonly known as the death cap, is a deadly poisonous fungus native to Europe; Many of the unique features of *Homo sapiens* are found in the skull.

f) Introducing or defining terms (especially technical terms): Freudian psychology is based on the *ego*, the *super-ego*, and the *id*; An *odd* number is an integer that is not a multiple of two.

g) To set off individual words: The word *basically* is often overused and should be avoided.

Punctuation marks that follow a word or phrase in italics should only appear in italics if they belong to that word or phrase: In 1933 Max Planck wrote *Where is Science Going?* (question mark italicised); What is the common name for *Sodium chloride*? (question mark not italicised).

3.8.3. Boldface

As an alternative to italics, boldface type may be used to highlight key words or concepts that are important to the subject of the text. However, as the emphasised words stands out strongly, it should not be overused. Boldface type is best reserved for chapter and section headings.

3.8.4. Quotation Marks

English double quotation marks ("…") are the standard form in all Iberdrola documents. They should be used in the following cases:

a) To set off quoted material: *According to its website, Iberdrola is "the number one energy company in Spain, the world's top wind power producer, and one of the largest utilities internationally*"

   Punctuation marks should be placed outside the quotation marks, unless they are part of the quoted material.

b) To highlight titles of articles, chapters, television episodes, and other short works: *The article "Economic Aspects of the Energy Sector in CIS Countries" is recommended reading.*

c) To highlight words and expressions used in a non-standard (or slang), ironic, or other special sense (italics may also be used in this way): *Plants seem to "know" which way to grow.*

d) Use single quotation marks to indicate a quote within a quote: *Friedrich Nietzsche said, "He who has a 'why' to live can bear almost any 'how'."*

   For long quotations, begin on a fresh line and indent, omitting the quotation marks.

4. Grammar Guidelines

4.1. Parts of Speech

Traditional grammar classifies words into eight parts of speech: nouns, verbs, pronouns, adjectives, adverbs, conjunctions, prepositions, and interjections.

Each part of speech explains not what the word is, but how the word is used. In fact, many words can function as different parts of speech depending on the context: *The book was published in 1957* (*book* is used as a noun in this sentence); *I usually book flights well in advance* (*book* is used as a verb in this sentence); *The book fair takes place every year* (*book* is used as an adjective in this sentence).

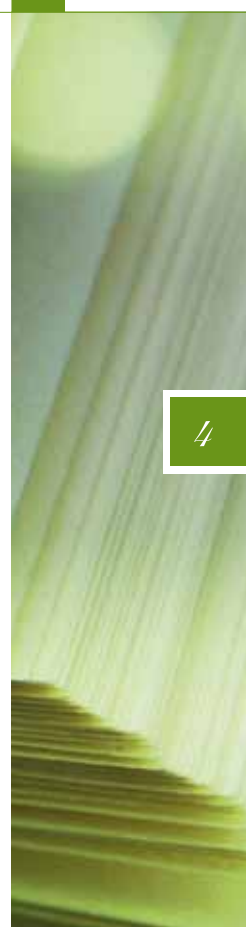
4.1.1. Nouns

A *noun* is a word that names a person, animal, place, thing, quality, or idea. Nouns can be found anywhere in a sentence, and most sentences contain several nouns. In the following sentences, all of the nouns have been underlined:

> *In 2010, IBERDROLA'S workforce was made up of 29,641 people spread over 40 countries.*
>
> *The activities of the Board of Directors focus on the governance of the Group and the formulation of general strategy, policies and guidelines, as well as the duties of supervision and consideration of particularly significant matters.*

In general, English nouns do not have grammatical gender. The word *table*, for instance, is neither masculine nor feminine, and the word *manager* can refer to a woman or a man. Occasionally, however, different forms or different words show gender: *man (masculine), woman (feminine); brother (m), sister (f); actor (m), actress (f); hero (m), heroine (f); waiter (m), waitress (f).* For more on gender and gender-neutral language, see section 6.7.

Proper nouns refer to unique entities, such as people, places, events, and organisations. They always begin with a capital letter: *Isaac Newton*, *London*, *Christmas*, *Microsoft*, *July*, *War and Peace*, *Sunday*, *Jupiter*, *the Grand Canyon.*



Common nouns refer to any or all members of a class of entities. They are capitalised only if they begin a sentence or are part of a proper noun: *scientist*, *city*, *holiday*, *company*, *month*, *book*, *day*, *planet*, *canyon*.

Countable nouns refer to things that can be counted. They have both a singular and plural form: *company*, *person*, *country*, *newspaper*, *market*, *customer*, *investment*, *facility*, *project*, *award*.

Uncountable nouns refer to things that cannot be counted. They are always singular: *equipment*, *education*, *information*, *news*, *knowledge*, *growth*, *energy*, *electricity*, *efficiency*, *money*.

Collective nouns are a special subset of countable nouns that refer to groups of people, animals, or things. The singular form of a collective noun can take either a singular or plural verb, depending on whether the group is thought of as a unit or as a number of individuals (see section 4.4.6): *family*, *committee*, *board*, *class*, *team*, *tribe*, *army*, *herd*, *audience*, *jury*.

The *plural* of most nouns is formed by adding *-s* to the end of the word: *table/tables*, *scientist/scientists*, *month/months*. Most nouns ending in *-ch*, *-s*, *-sh*, or *-x,* add *-es* to form the plural: *switch/switches*, *gas/gases*, *crash/crashes*, *tax/taxes*. Nouns ending in a *consonant plus -y*, change the *-y* to *-ies*: *enemy/enemies*, *city/cities*, *activity/activities*. However, nouns ending in a *vowel plus -y* simply add *-s*: *boy/boys*, *holiday/holidays*, *key/keys*. Most nouns ending in *-f* or *-fe* change the *-f* (or *-fe*) to *-v* and add *-es*: *life/lives*, *knife/knives*, *half/halves* (some exceptions include *belief/beliefs*, *roof/roofs*, *chief/chiefs, cliff/cliffs*). Most nouns ending in a *vowel plus -o* add *-s* to form the plural: *ratio/ratios*, *zoo/zoos*, *studio/studios*. Most nouns ending in a *consonant plus -o* add *-es*: *tomato/tomatoes*, *embargo/embargoes*, *mosquito/mosquitoes* (some exceptions include *piano/pianos*, *kilo/kilos*, *avocado/avocados*, *zero/zeros*) There are also many irregular plural noun forms: *child/children*, *person/people*, *tooth/teeth*, *crisis/crises*, *appendix/appendices*. See section 3.1.3 for more detail regarding irregular plural forms, and when in doubt, consult one of the dictionaries referred to in section 8.4.

For the *possessive form* of nouns, see section 3.7.10.

4.1.2. Verbs

The *verb* is the most important part of a sentence. In fact, without a verb, a sentence is not complete (see sections 4.2 and 4.3). A verb asserts something about the subject of a sentence, and expresses action (e.g., *to write*), occurrence (e.g., *to happen*), or state of being (e.g., *to be*). In the following sentences, the verbs have been underlined:

IBERDROLA is a global, publicly listed company.

Distributed power increased 2.4% to 203,000 GWh, with an improvement in service quality in all markets.

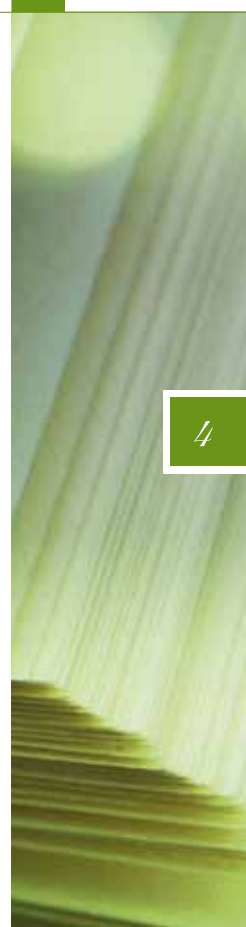
We will examine options for future investments in thermal generation.

The third sentence contains a *verb phrase*, which is made up of the auxiliary verb 'will' and the main verb 'examine'. Auxiliary verbs are used with main verbs to indicate mood, tense, or voice. In the example sentence, the verb phrase 'will examine' indicates a future action. The most common auxiliary verbs are *be*, *do*, and *have*, which are also used as main verbs: *She is a lawyer* (main verb); *She is writing a report* (auxiliary verb used to form the present continuous tense). Other common auxiliary verbs are *will*, *shall*, *would*, *can*, *could*, *may*, *might*, and *should* (also called modal verbs), which are used to express such notions as possibility, necessity, obligation, ability, and permission: *At IBERDROLA, competence (personified by training) must be exemplary* (necessity)*; In the middle of an economic crisis, this could create significant complications* (possibility).

4.1.3. Pronouns

A *pronoun* takes the place of a noun in a sentence:

She joined the company in February 2006. (subjective personal pronoun)
I sent him the report last week (objective personal pronoun)
Is this book yours? (possessive personal pronoun)
She taught herself to read and write. (reflexive personal pronoun)



They did it all themselves. (intensive pronoun)

This has caused major problems. (demonstrative pronoun)

IBERDROLA is a Spanish utility that operates power plants in countries all over the world. (relative pronoun)

Nobody has applied for the job. (indefinite pronoun)

Who is the chairman of the sales director? (interrogative pronoun)

Subjective pronouns (*I*, *you*, *he*, *she*, *it*, *we*, *you*, *they*, and *who*) are used as subjects of verbs: *We have decided to invest in long-term development programmes.*

Objective pronouns (*me*, *you*, *him*, *her*, *it*, *us*, *you*, *them*, and *whom*) are used as objects (direct and indirect) of verbs and prepositions: *The merger has enabled us to consolidate and strengthen our position in existing markets.*

Possessive pronouns (*mine*, *yours*, *his*, *hers*, *its*, *ours*, *yours*, *theirs*, and *whose*) are used instead of a possessive adjective plus noun: *The red car is mine* (Compare: *The red one is my car.*)

Reflexive pronouns (*myself, yourself, himself, herself, itself, ourselves, yourselves, themselves*) are used when a person or thing acts on itself: *The directors blame themselves for the current financial difficulties.* We use *each other* for reciprocal actions between two people or things, and *one another* for reciprocal actions between more than two people or things: *The board of directors and trade union representatives blamed each other for the pay dispute* (the board of directors blamed the trade union representatives, and the trade union representatives blamed the board of directors); *The board of directors and trade union representatives blamed themselves for the pay dispute* (they each accepted responsibility); *The four companies have blamed one another for the disaster* (each company has blamed one of the other companies); *The four companies have blamed themselves for the disaster* (each company has accepted the blame).

Intensive pronouns are used to emphasise their antecedent (i.e. the noun or noun phrase that is being substituted). They are identical in form to reflexive pronouns: *The president himself appeared before the committee.*

Demonstrative pronouns (*this*, *that*, *these*, *those*) point to and identify a noun or a pronoun. *This* (singular) and *these* (plural) refer to things that are close to the speaker in space or time, while *that* (singular) and *those* (plural) refer to things that are farther away: *Consumers can now choose their energy supplier. This has created an environment for competitive pricing and advancements in technology*; *Existing nuclear power plants will be decommissioned. That was the decision taken at a special meeting yesterday. Note*: When *this*, *that*, *these*, and *those* precede a noun, they are adjectives, not pronouns: *What do you think of these?* (pronoun); *What do you think of these suggestions?* (adjective).

Relative pronouns (the most common are *who*, *whom*, *whose*, *which*, and *that*) introduce relative clauses, which are a type of dependent clause: *IBERDROLA, which has been selling kilowatt-hours for more than a century, is the largest wind-power operator in the world*. For more on relative pronouns, see sections 4.4.9 and 4.5.

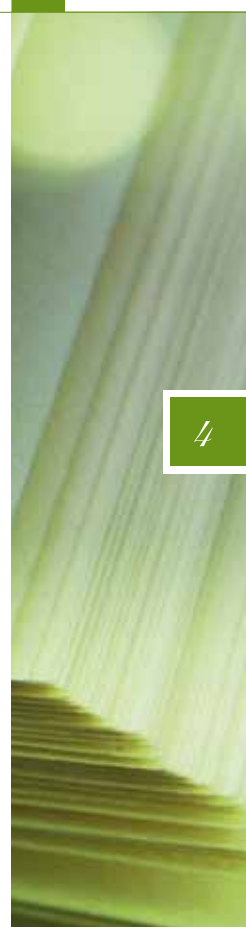
Indefinite pronouns (examples include *some*, *any*, *all*, *each*, *everybody, anything*, and *nothing*) refer to non-specific people or things: *Everybody is required to attend the meeting*; *Some have refused to participate*. For more on indefinite pronouns, see section 4.4.8.

Interrogative pronouns (*who*, *whom, whose*, *which*, *what, whoever, whomever etc.*) are used to ask questions. *Who* (subject), *whom* (object), and *whose* (possessive) refer to people. *Which* and *what* refer to animals or things: *Who was at the meeting?*; *Whom did they choose?*; *Whose is this book?*; *Which do you prefer?*; *What are you reading?* In more informal English, *who* is often used instead of *whom*: *Who did they choose?*

4.1.4. Adjectives

An *adjective* is a word or group of words that modifies a noun or a pronoun. Most adjectives can be placed either before a noun (*a successful company*) or after a linking verb such as *be* or *seem* (*The company is successful*).

Compound adjectives are made up of two or more words, and are usually hyphenated: *a short-term investment*, *gender-neutral language*, *state-of-the-art technology*. See section 3.7.6 for more information.



When two or more adjectives are used before a noun, they are separated by commas only if you could reorder the adjectives or place the word *and* between them without changing the meaning; otherwise, no commas are used: *a fresh, innovative approach*, but *a large multinational company*.

4.1.5. Adverbs

Adverbs modify verbs (*waited patiently*), adjectives (*extremely successful*), other adverbs (*very carefully*), or entire clauses (*Fortunately, nobody was injured*), answering such questions as *when?*, *where?*, *why?*, *how much?*, *in what manner?*, and *to what extent?*. An adverb may be a single word (*She writes well*), a phrase (*Please let me know as soon as possible*), or a clause (*The two companies will continue to operate separately until the merger is approved*).

Remember that both adjectives and adverbs are modifiers (words that describe other words), but they modify different kinds of words. *Adjectives* modify nouns or pronouns, whereas *adverbs* modify verbs, adjectives, other adverbs, or entire clauses.

For *conjunctive adverbs*, see section 4.3 b).

4.1.6. Conjunctions

Conjunctions connect words, phrases, and clauses. There are three types: *coordinating conjunctions*, *correlative conjunctions*, and *subordinating conjunctions*.

Coordinating conjunctions (*and*, *but*, *or*, *nor*, *for*, *so*, *yet*) connect words, phrases, and clauses of equal grammatical value: *Energy and sustainability are areas of primary concern*; *The country is rich in natural resources but lacking in infrastructure*; *Malaria is a treatable disease, yet millions die from it every year*.

Note that when a coordinating conjunction is used to join two independent clauses (as in the last example), a comma is placed before the conjunction. See section 4.3 b).

Correlative conjunctions are coordinating conjunctions that come in pairs. The most common are *either…or*, *neither…nor*, *both…and*, *not only…but also*, and *whether…or*: *IBERDROLA has developed an innovative strategy, in both management and technology*; *We must either cut spending or increase revenue to balance the budget*; *Not only have we achieved strong sales growth, but we have also improved our customer service.*

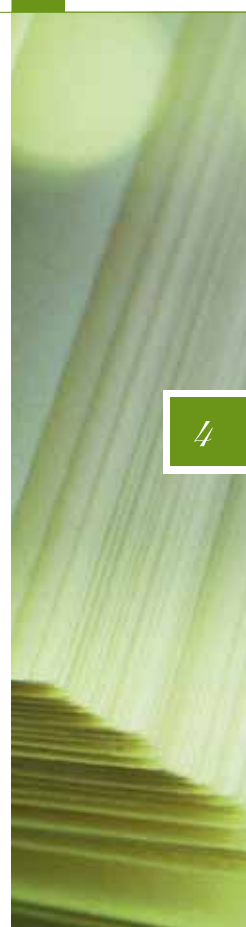
Subordinating conjunctions connect dependent clauses to independent clauses. The most common subordinating conjunctions include *after*, *although*, *as*, *as long as*, *as soon as*, *because*, *before*, *if*, *in order that*, *since*, *so*, *so that*, *than*, *though*, *unless*, *until*, *when*, *whenever*, *where*, *whereas*, *wherever*, and *while*: *Although our knowledge is far from complete, genetic advances already provide life-extending treatments*; *The country will not flourish unless we invest in education.* See section 4.3 c) for more information on subordinating conjunctions and comma usage.

4.1.7. Prepositions

Prepositions connect nouns, pronouns, and phrases to other words in a sentence. The word or phrase following a preposition is called the object of the preposition. The most common prepositions show direction (*He walked through the door*) location (*The report is on my desk*), and time (*I have worked here since 2002*). Less obvious examples of prepositions include *concerning*, *in spite of*, *regarding*, and *notwithstanding*. If a word shows the relationship of a noun or pronoun to some other word in the sentence, it is a preposition: *E-commerce has continued to grow in spite of the crisis*; *The company has issued a statement regarding the proposed merger.*

4.1.8. Interjections

An *interjection* is a word or phrase used to express emotion, such as surprise (*wow!)* fear (*aah!*), or disgust (*yuk!*). It may stand alone or be part of a larger structure, and it is often followed by an exclamation mark. Interjections are not common in formal writing, except in direct quotations.



4.2. Sentence Elements

Sentences are made up of phrases and clauses.

A *phrase* is a group of related words that does not contain a subject and a verb. It can act as different parts of speech, but cannot stand alone as a sentence: *during the financial year* (propositional phrase); *the cost of production* (noun phrase); *developing a clear strategy* (gerund phrase); *have been writing* (verb phrase); *to earn money* (infinitive phrase); *pleased with the results* (adjective phrase), *as soon as possible* (adverb phrase).

A *clause* is a group of related words that contains both a subject and a predicate (see below). The *subject* is who or what the sentence is about. A *simple subject* does not include any modifiers (words that describe or limit the meaning of other words): *The company has strengthened its expansion outside of Spain.* A *complete subject* is the simple subject plus all the words that modify it: *New legislative initiatives have been completed*; *The prospects for a quick exit from the crisis for the vast majority of countries are not clear at all.* A *compound subject* consists of two or more simple subjects: *France and Germany have reaffirmed their commitment to reform the eurozone.*

The *predicate* is everything that is said about the subject. A *simple predicate* is synonymous with the main verb in the sentence: *In 2010, the company finished work on the modernization of the Laguna Verde nuclear plant.* A *complete predicate* consists of the verb and all the words that modify it: *Management activities have improved the Group's position within a complex environment; Distributed power increased 2.4% to 203,000 GWh, with an improvement in service quality in all markets.* A *compound predicate* consists of two or more simple predicates that have the same subject: *Iberdrola Renewables is developing the plant, and will own and operate it upon completion.*

Clauses that express a complete thought are called *independent clauses*; they can stand alone as a sentence: *Iberdrola is one of the top five energy companies in the world.* Clauses that do not express a complete thought are called *dependent clauses*; they cannot stand alone as a sentence: **Although progress has been made.* In order to make a complete sentence, a dependent clause must be combined with an independent clause: *Although progress has been made, there is still a long way to go.*

Dependent clauses can function as nouns, adverbs or adjectives in a sentence:

A *noun clause* takes the place of a noun, and answers questions like 'who?' or 'what?'. It is introduced by a word like *that*, *whether*, *who*, *why*, *what*, *how*, *when*, *where*, or *whoever*. Within a sentence, a noun clause can act as the subject of a verb (*Whoever made that assertion is wrong*), the object of a verb (*Iberdrola has announced that it will invest $6 billion in the US by 2012*), a subject complement (*Our main concern is how to improve efficiency*), or the object of a preposition (*There are questions about what this means for the future*).

An *adverb clause* takes the place of an adverb, and answers questions like 'when?', 'where?', 'why?', 'how?' or 'under what conditions?'. It is introduced by a subordinating conjunction such as *after*, *although*, *as*, *because*, *before*, *if*, *since*, *unless*, *when*, *whereas*, or *while*: *When the project reached commercial operation in March 2010, it was the largest wind project in Illinois*; *The government is supporting investment in wind turbines because the technology is cheaper than solar panels and other types of renewable energy*.

An *adjective clause* (also called a *relative clause*) takes the place of an adjective, modifying a noun or a pronoun, and answering questions like 'which?' or 'what kind of?'. It is introduced by a relative pronoun such as *who*, *whom*, *whose*, *that*, or *which*: *Shareholders who are unable to attend the meeting may vote by proxy*; *The proposed merger, which was announced last October, would create a $17.5 billion utility serving 3.5 million customers*; *The problem that we face is a lack of qualified workers.* For more on relative clauses, refer to section 4.5.

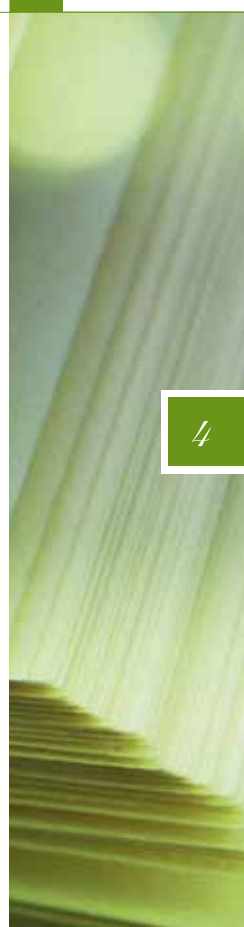
4.3.Sentence Types

A sentence must contain at least one independent clause to be complete (i.e. a subject, a predicate, and a complete thought). Anything less is a fragment.

The leaders held a press conference. (complete sentence)

**After the meeting.* (fragment)

After the meeting, the leaders held a press conference. (complete sentence)



a) The most basic type of sentence is the simple sentence, which consists of one independent clause. It may be as short as one word (e.g. an imperative command), or it may be much longer, with a compound subject, a compound predicate, and various modifying expressions. All of the following are simple sentences as they contain only one independent clause:

Stop! (imperative command; the subject *you* is implied)

The company has secured the contract.

Iberdrola Renewables and Areva have signed an agreement to work together on offshore wind developments in France. (compound subject)

The new grids will help increase the security of the electricity supply and improve quality of service. (compound predicate)

Simple sentences are generally short and to the point; they grab the reader's attention and add emphasis. However, too many simple sentences can make your writing sound choppy, monotonous, and unsophisticated.

b) A compound sentence consists of two or more independent clauses joined by a coordinating conjunction (preceded by a comma), a conjunctive adverb (preceded by a semicolon and followed by a comma), or a semicolon alone. There are seven coordinating conjunctions in English: *for*, *and*, *nor*, *but*, *or*, *yet*, and *so*. Common conjunctive adverbs include *accordingly*, *as a result*, *consequently*, *furthermore*, *however*, *in addition*, *meanwhile*, *nevertheless*, *therefore*, and *thus* (these function like bridges between two independent clauses, expressing a relationship between them; however, they are not true conjunctions, and must be preceded by a semicolon). Compound sentences create a sense of balance or contrast between two or more equally important pieces of information:

Renewable energy development has recently expanded in the United States, but the law has failed to keep pace with this expansion.

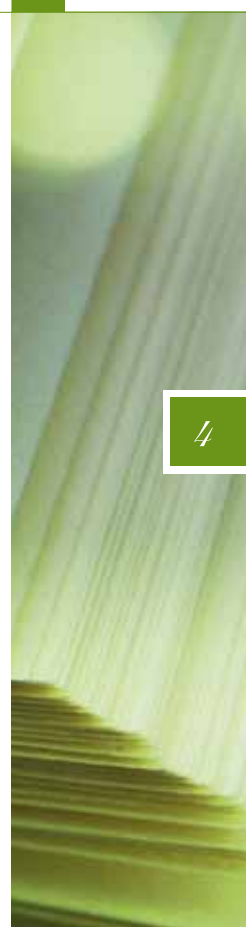
Technology can offer organisations a number of benefits; however, if it is not handled in the correct manner, it may also create problems.

Wind energy is a renewable source of energy; it is not something that is available in a limited amount.

c) A complex sentence contains one independent clause and at least one dependent clause (introduced by a subordinating conjunction or a relative pronoun). Unlike in a compound sentence, the clauses are not of equal value; a dependent clause is 'dependent' on an independent clause to complete its meaning. In the examples below, the dependent clauses are underlined:

The IPCC said worse heat waves worldwide are "very likely" unless climate change is mitigated. (independent clause followed by dependent adverb clause)
The principal product that IBERDROLA offers to society is energy. (independent clause containing a dependent relative clause)
We have achieved what we set out to do. (independent clause containing a dependent noun clause)

When a dependent adverb clause precedes an independent clause, a comma is always placed after the dependent clause*: If the merger goes ahead, the new company will control 40% of the market; When the Treaty was signed, the world was still recovering from World War II.* When a dependent adverb clause follows an independent clause, no comma is necessary: *The new company will control 40% of the market if the merger goes ahead*; *The world was still recovering from World War II when the treaty was signed.* One exception to this rule is when the dependent clause is not essential to the meaning of the sentence (i.e. it could be removed from the sentence without changing its basic meaning). This is more likely when the subordinating conjunction expresses a contrast (*although*, *even though*, *whereas*, *while*): *The preliminary results are encouraging, although further studies are needed.* When a dependent clause comes in the middle of an independent clause, commas are placed before and after the dependent clause only if it is not essential to the meaning of the sentence: *This latest mission, if it succeeds, will be NASA's seventh successful touchdown on Mars*; *Companies that can adapt and innovate quickly will be successful.* In the second example, the dependent clause is essential to the meaning of the sentence (no commas). For more on essential and non-essential clauses, see section 4.5.



d) A compound-complex sentence is a sentence with two or more independent clauses and at least one dependent clause. Sentences of this type allow the writer to express more intricate relationships between ideas. However, as they are usually longer than other sentences, and are likely to contain multiple phrases and clauses, they can be difficult to punctuate correctly. In the examples below, the independent clauses are in bold type and the dependent clauses have been underlined:

The book was controversial**, and although many disagreed with his conclusions, **it brought him a great deal of attention.

*If the government does not act now, **the situation**, which is already critical, **will deteriorate further**, and **future generations will be affected.***

Effective writing involves using a variety of sentence structures to express one's ideas. While simple sentences are useful for highlighting key points, they are not suitable for expressing relationships or qualifying thoughts, and using too many of them can sound choppy and monotonous. Long compound, complex, or compound-complex sentences, on the other hand, can incorporate a lot of information, but they require careful punctuation, and their overuse may result in extremely dense writing.

4.4. Subject-Verb Agreement

The rule of subject–verb agreement seems extremely simple: a singular subject requires a singular verb, and a plural subject requires a plural verb: *The meeting is scheduled for 11:00; Many companies are outsourcing their IT functions.* However, errors in subject–verb agreement are among the most common mistakes writers make. The problem is that it is not always easy to determine (1) what the subject is, and (2) whether it is singular or plural.

4.4.1. Intervening Phrases

Words or phrases that come between the subject and the verb do not affect the number of the verb (i.e. whether it is singular or plural): *The study of possible risk factors is extremely important*; *The*

conflict between increasing human demands and the planet's finite resources has created immense challenges; *One of the participating nations has refused to attend the opening ceremony.*

4.4.2. Phrases and Clauses as Subjects

Use a singular verb if the subject of a sentence is a phrase or clause: *Teaching children to think for themselves is extremely important*; *The best way to improve your writing skills is to write!*

4.4.3. Inverted Subject Order

In inverted sentences and questions, look for the subject after the verb: *Leading the list of countries with the highest standard of living is Norway* (singular verb precedes singular subject); *Joining the expedition to the Antarctic are several climate scientists* (plural verb precedes plural subject); *Why does the atmosphere rotate along with the earth?* (singular subject comes between singular verb phrase); *How important are clearly defined strategies to a company's competitiveness?* (plural verb precedes plural subject).

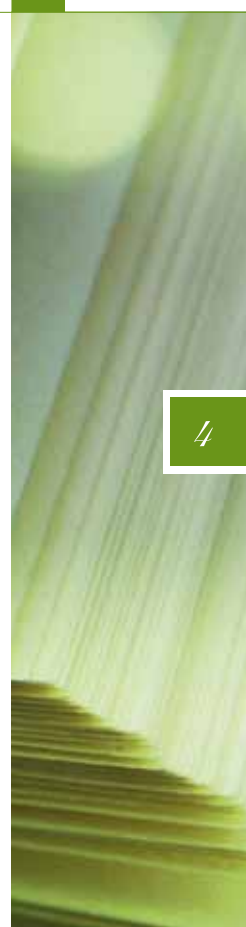
4.4.4. Sentences Beginning with *There* and *Here*

There and *here* are never subjects. These words signal that the subject comes after the verb: *There is no reason to change the current legislation*; *There have been major advances in our understanding of the human immune system*; *Here is a brief summary of the report's findings*; *Here are the figures you requested.*

4.4.5. Compound Subjects

A compound subject consists of two or more subjects that are joined by a conjunction (and, or, nor…) and that have the same verb.

If a compound subject is joined by *and*, use a plural verb: *The scope and cost of the project are yet to be determined*; *Owning a business and running a business are two different things*; *The European Union and the United States have the largest bilateral trade relationship in the world.*



If a compound subject is joined by *or*, *either…or*, or *neither…nor*, the verb should agree with the part of the subject that is nearer the verb: *Living in a city or growing up in one has an impact on how you deal with stressful situations*; *Either the password or the username is wrong*; *Neither the company nor its subsidiaries assume liability of any kind.*

If a compound subject joined by *and* is treated as a single unit or refers to the same person or thing, use a singular verb: *Fish and chips is a popular takeaway food in the United Kingdom, Australia, New Zealand, and Canada*; *The politician and former judge has been charged with corruption.*

Compound subjects preceded by *each* or *every* take a singular verb: *Each company and organization is listed alphabetically*; *Every man, woman and child has the inalienable right to be free from hunger and malnutrition.*

4.4.6. Collective Nouns

Collective nouns such as *group*, *team*, *family*, *majority/minority*, *committee*, *jury*, *class*, *audience*, *council*, *panel*, and *board* can take a singular or plural verb. When referring to the group as a single unit, use a singular verb; when referring to the individual members of the group, use a plural verb: *The team is making excellent progress*; *The team are fighting amongst themselves*; *A two-thirds majority is needed to pass the measure*; *A majority of voters were opposed to the idea*; *The panel have made a number of recommendations*; *The panel is composed of scientists and industry experts.*

4.4.7. Plural Form Subjects

Words ending in -ics, such as *politics*, *mathematics*, *economics*, and *statistics*, are singular when they refer to a scientific discipline or body of knowledge, but plural in all other contexts: *Politics is a process by which groups of people make collective decisions*; *The politics of climate change are enormously complicated*; *Statistics is concerned with collection, description and analysis of data*; *Statistics are often manipulated to serve political purposes.*

The word *news* is plural in form but singular in meaning: *The news has set off alarm bells in Washington.*

Companies, organisations, and countries with plural names are treated as singular entities: *Reuters is a British news agency*; *The Netherlands has the highest population density of any European country*; *The United Nations has called an emergency meeting.*

4.4.8. Indefinite Pronouns

The following pronouns are always singular: *each*, *either*, *neither*, *another*, *one*, *much*, *anybody*, *anyone*, *anything*, *everybody*, *everyone*, *everything*, *somebody*, *someone*, *something*, *nobody*, *no one*, and *nothing*. *Each of the board members is appointed for a term of three years*; *Neither of the parties has acted responsibly*; *Everyone agrees with the proposal*; *Nothing is beyond our capabilities.*

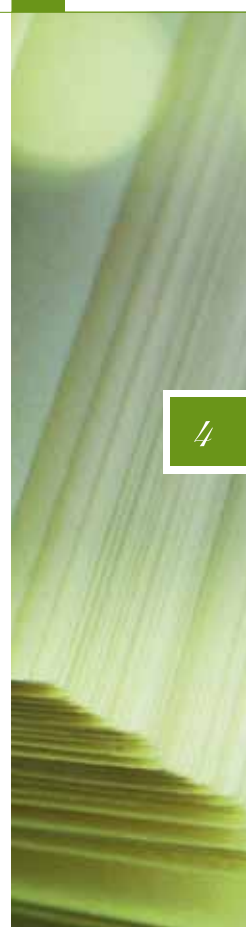
The following pronouns are always plural: *both*, *many*, *few*, *several*, and *others*. *Both are excellent candidates*; *Many are called but few are chosen*; *Several were rescued from the rushing waters*; *Others were less fortunate.*

The following pronouns can be either singular or plural depending on what they refer to: *some*, *none*, *more*, *most*, *any*, and *all*. *Some of the oil has washed ashore*; *Some of the cases have been solved*; *Most of the mainland is covered with dense forests*; *Most of our products are made in China*; *None of the money has been recovered*; *None of the candidates are suitable*; *We have had some major problems, but all is not lost*; *We have several new products, and all have been rigorously tested.*

4.4.9. Relative Pronouns

The relative pronouns *who*, *which*, and *that* can be singular or plural depending on the number of the antecedent (the words to which they refer): *He is one of those rare people who change the way we see the world* (plural antecedent, plural verb); *Light is electromagnetic radiation that is visible to the human eye* (singular antecedent, singular verb). *Earth is the largest of the four terrestrial planets, which include Mercury, Venus, and Mars* (plural antecedent, plural verb).

Note that in *who* and *that* clauses introduced by the phrase *the only one of*, the verb is singular: *She is the only one of the candidates who has political experience* (the antecedent is *one*, not *candidates*, and so the verb is singular).



4.4.10. *The Number* and *A Number*

The word number is singular when preceded by *the* and plural when preceded by *a*: *The number of new cases is alarming*; *A number of countries have expressed concern.*

4.4.11. Amounts and Measurements as Subjects

Subjects expressing specific amounts and measurements (of money, time, distance etc.) normally take a singular verb: *More than €500 million has been invested in the project*; *Forty-two kilometres is a long way to run*; *Six weeks is not long enough.*

If the emphasis is on the individual units rather than the total amount, a plural verb is used: *The last five kilometres were the most difficult*; *Ten years were spent on research and development.*

4.4.12. Fractions and Percentages

Fractions and percentages take a singular or plural verb depending on the number of the noun they refer to: *Two thirds of energy is wasted as heat*; *Two-thirds of voters are in favour of the euro*; *About 75% of waste is buried in landfills*; *Over 75% of applicants were female.*

4.5. Relative Clauses

Relative clauses modify nouns or noun phrases, and are introduced by a relative pronoun, such as *who*, *whom*, *whose*, *which*, or *that*. There are two types: defining (or essential) relative clauses and non-defining (or non-essential) relative clauses.

4.5.1. Defining Relative Clauses

A defining relative clause gives essential information about the noun or noun phrase that it modifies. It cannot be removed without altering the meaning of the sentence, and is never set off by commas

from the rest of the sentence: *It is a strategy that produces results*; *People who live in glass houses should not throw stones.* (The underlined relative clauses define or restrict the meaning of the words *strategy* and *people*.)

4.5.2. Non-defining Relative Clauses

A non-defining relative clause provides extra, non-essential information about a noun or noun phrase. It must be set off from the rest of the sentence by commas, and could be removed without altering the meaning of the sentence: *Iberdrola, which is Spain's largest power utility, has a workforce of around 33,000 employees in over 40 countries*; *The Governor, who is elected every four years, can serve a maximum of two consecutive terms.*

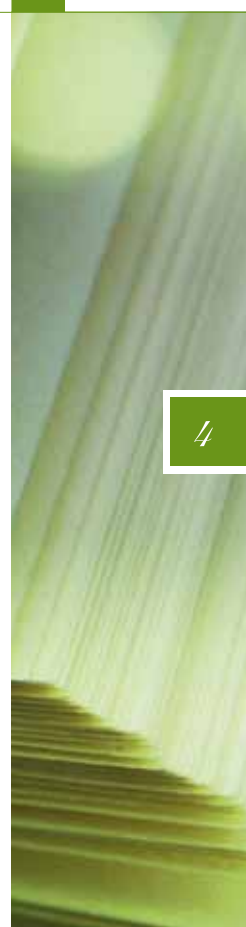
4.5.3. *Which* or *That*

Both *which* and *that* can act as the subject or object of a defining relative clause: *The measures that were implemented have not been effective* or *The measures which were implemented have not been effective* (subject of the clause); *The report that you requested is no longer available* or *The report which you requested is no longer available* (object of the clause).

Which (not **that*) is used to introduce a non-defining relative clause: *The international conference, which is scheduled for the end of June, will address energy and climate change issues.* (not **The international conference, that is scheduled for the end of June, will....*)

That (not **which*) should be used after quantifiers like all, every(thing), some(thing), any(thing), no(thing), none, few, little, many, much, only, and after superlatives: *Everything that we do involves the use of energy*; *There are few countries that are totally self-sufficient*; *The only countries that have not agreed to this convention are Somalia and the USA*; *The biggest challenge that confronts cities today is the problem of automobile dependence.*

In non-defining relative clauses, *which* can refer to an entire clause: *The President refused to step down, which caused a political crisis.*



4.5.4. *Who* or *Whom*

Who and *whom* refer to people. *Who* is used as the subject of a relative clause (defining or non-defining), and *whom* is used as the object of a relative clause: *We are looking for people who are experts in their field*; *She is the candidate whom we hope to elect*. If you are unsure about which pronoun to use, try substituting a personal pronoun for *who* or *whom*. If *he*, *she*, or *they* fits, use *who* (*They* are experts in their field); if *him*, *her*, or *them* fits, use whom (We hope to elect *her*).

In speech and informal writing, *who* is normally used instead of *whom*: *He is a person who I admire and respect.* In formal written English, the distinction is still observed, though even in this case it is becoming less common (except after a preposition). See section 4.5.9 for detail.

That is often used instead of *who* or *whom* in defining relative clauses, especially in an informal style: *She is the lawyer that drafted the contract*; *There are many people that we wish to thank.*

4.5.5. *Whose*

Whose is a possessive relative pronoun that can refer to both people and things in defining and non-defining relative clauses. It is used before nouns in the same way as his, her, its, or their: *She is a woman whose reputation precedes her*; *The company, whose profits have risen sharply in recent years, has expanded its operations*; *We are extremely grateful to our supporters, without whose help we could not achieve our goals.*

4.5.6. *When*, *Where*, and *Why*

When, *where*, and *why* can be used to introduce a relative clause instead of *preposition + which*: *Iberdrola has invested €20.8 billion in the UK since 2007, the year when it acquired ScottishPower* (*when = in which*); *The company's commitment to the communities where it operates manifests itself through social actions* (*where = in which*); *This is (the reason) why wind energy is an ideal alternative* (*why = for which*, but could replace the whole phrase "the reason for which").

4.5.7. What

What is not a relative pronoun as it does not refer to a noun that comes before it. It is like a *noun + relative pronoun* together and means 'the thing(s) that'. Clauses beginning with *what* are called nominal relative clauses, and can act as subjects or objects: *What we need are new ideas*; *Let me know what you decide*.

What cannot be used as an ordinary relative pronoun after a noun or pronoun: *Please find attached the information that you requested* (not **the information what you requested*).

Other words used as nominal relatives include *whatever* (= anything that), *whoever* (= anyone who), *whichever* (= any one that), *wherever* (= any place that), *whenever* (= any time that), and *how* (= the way in which).

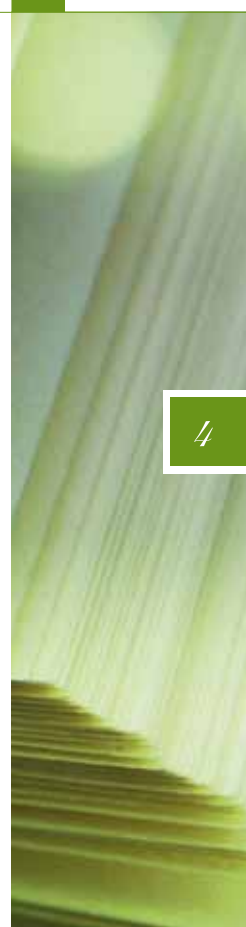
4.5.8. Leaving out Object Pronouns

In defining relative clauses, object pronouns are often left out, especially in an informal style. This is not possible in non-defining relative clauses: *There are many people we wish to thank*; *He is a person I admire and respect*; *The report you requested is no longer available*.

4.5.9. Relative Clauses and Prepositions

In formal writing, when a relative pronoun is the object of a preposition, the preposition is placed before the pronoun. In this case, the only pronouns that may be used are *whom*, *whose*, or *which* (never *who* or *that*): *There are many people to whom we owe a debt of gratitude*; *The gas distributors were part of Energy East, the US group for which Iberdrola paid $4.5 billion in 2008*; *IBERDROLA strongly involves itself in all of the communities in which it operates.* Use *in which* to refer to place in formal writing, and *where* in informal or neutral texts

In speech and informal writing, it is common to place the preposition at the end of the relative clause. In this case, it is possible to use *who* in both defining and non-defining clauses, and *that* in defining clauses. Often, the pronoun is omitted entirely: *There are many people whom/who/that we*



owe a debt of gratitude to or *There are many people we owe a debt of gratitude to*; *The gas distributors were part of Energy East, the US group which/that Iberdrola paid $4.5 billion for in 2008* or *The gas distributors were part of Energy East, the US group Iberdrola paid $4.5 billion for in 2008*.

4.6. Pronoun-antecedent Agreement

A *pronoun* is a word that takes the place of a noun or noun phrase. An *antecedent* is the word, phrase, or clause to which a pronoun refers. Pronouns must agree with their antecedents in *number* (singular/plural), *gender* (masculine/feminine/neuter), *person* (first/second/third), and *case* (subjective/objective/possessive). In the following sentences, the pronouns and antecedents have been underlined: *The Moon completes its orbit around the earth in approximately 27.3 days*; *The judge said that she would issue her ruling later today*; *Polar bears spend so much time on ice and in the water that some scientists consider them to be marine mammals.*

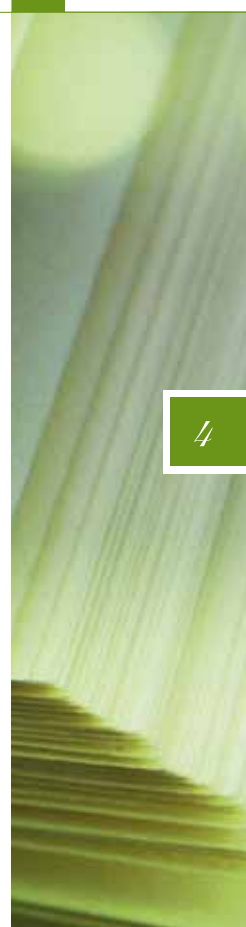
The same rules that apply to subject–verb agreement also apply to pronoun–antecedent agreement (see section 4.4 for more information). If the antecedent is singular, the pronoun is singular; if the antecedent is plural, the pronoun is plural: *Every country must reduce its greenhouse gas emissions*; *Both Greece and Italy have made dramatic changes to their governments*; *The research team has presented its findings* (or *The research team have presented their findings*).

The need for pronoun–antecedent agreement can create problems of gender bias in English. In the past, the pronouns *he*, *him*, and *his* were used to refer to an antecedent that is not gender specific (such as *person*, *student*, *teacher*, *manager*, *employee*, and many others): *A teacher must motivate his students*. This kind of gender bias is now no longer acceptable. One possible solution is to use *he or she*, *him or her*, and *his or her* as appropriate: *A teacher must motivate his or her students*. The only problem is that this construction is awkward and distracting for the reader. A better option would be to make the sentence plural, and use a gender-neutral plural pronoun: *Teachers must motivate their students*. Alternatively, you could omit the pronoun altogether: *A teacher must motivate students*. Do not use a plural pronoun with a singular antecedent (not **A teacher must motivate their students*).

Indefinite pronouns such as *either*, *neither*, *anybody*, *nobody* and *everybody* are singular, and thus should take a singular pronoun. *Everybody is responsible for his own actions*, however, is gender biased, and *Everybody is responsible for his or her own actions* sounds awkward. One possible solution is to use *their* as a singular pronoun: *Everybody is responsible for their own actions*. While not everyone agrees with its use, singular *they, them* and *their* is widely accepted. Alternatively, you can rephrase the sentence by making the subject plural (*People are responsible for their own actions*). For more on gender-neutral language, see section 6.7.

4.7. Misplaced Modifiers

Modifiers are words, phrases, or clauses that describe or limit other words in a sentence. *Adjectives* and *adverbs* are modifiers, as are phrases and clauses that act as adjectives and adverbs. As a rule, modifiers should be placed as close as possible to the words they modify. A *misplaced modifier* is a modifier that has been placed in the wrong position in a sentence, creating ambiguity and confusion because it appears to modify the wrong word.



4.7.1. Misplaced Words

Single-word modifiers are often misplaced. Consider the following sentence:

> *The company has introduced measures to improve customer service gradually.*

Does *gradually* refer to the introduction of the measures or the improving of customer service? If it is the former, the sentence should read: *The company has gradually introduced measures to improve customer service*. And if it is the latter, it should read: *The company has introduced measures to gradually improve customer service*. To avoid this kind of ambiguity, always place modifiers next to (or near) the words they modify.

Be particularly careful about where you place limiting modifiers, such as *almost*, *just*, *only*, *even*, *hardly*, *merely*, and *nearly*. Consider, for example, how the meaning of the following sentence changes depending on the position of the word *only*:

Only the Australian government has considered the proposal submitted by environmental groups. (No other government considered the proposal.)

The Australian government has only considered the proposal submitted by environmental groups. (They have considered the proposal, but have not done anything else.)

The Australian government has considered the only proposal submitted by environmental groups. (There were no other proposals submitted by environmental groups.)

4.7.2. Misplaced Phrases and Clauses

Phrases and clauses are also frequently misplaced:

We discussed the idea of working together on a sustainable energy project during the meeting.

This sentence suggests that the idea discussed was to work on the project during the meeting, which is presumably not the case. To correct it, the modifying phrase (*during the meeting*) should be placed closer to the words it is intended to modify: *During the meeting, we discussed the idea of working together on a sustainable energy project.*

Margonin II is Poland's largest wind farm and a continuation of Margonin I, which consists of 49 Gamesa wind turbines.

This sentence implies that Margonin I consists of 49 Gamesa wind turbines, when in fact, it is Margonin II that does. Clauses of this kind should be placed immediately after the words they modify to ensure clarity. Hence, this sentence should read: *Margonin II, which consists of 49 Gamesa wind turbines, is the largest wind farm in Poland and a continuation of Margonin I.*

4.7.3. Squinting Modifiers

A *squinting modifier* seems to modify both the words before it and the words after it:

Defining your goals clearly is a key to success.

Is "defining your goals clearly" a key to success *or* is "defining your goals" clearly a key to success? To avoid confusion, place the modifer next to the word it modifies. Depending on the intended meaning, either of the following sentences may be correct: *Clearly defining your goals is a key to success* or *Defining your goals is clearly a key to success.*

4.7.4. Dangling Modifiers

A *dangling modifier* is a phrase (usually at the beginning of a sentence) that modifies a word not clearly stated in the sentence, or (worse) seems to modify the wrong word:

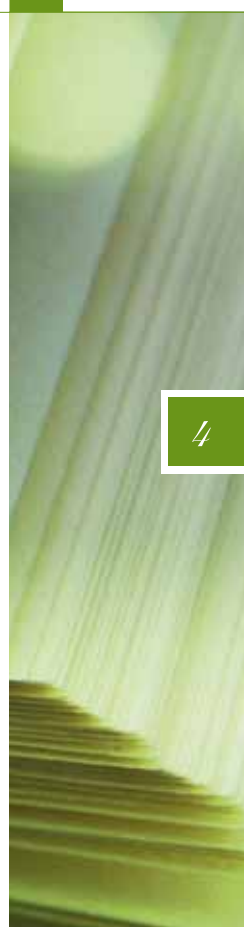
Although still under development, the completion date has not changed.

As this sentence is currently structured, it appears that "the completion date" is "still under development". The problem is that the implied subject of the introductory phrase (e.g. "project") does not match the subject of the main clause. There are two ways to fix this: (1) indentify the true subject in the main clause (*Although still under development, the project will be completed as planned*), or (2) change the modifying phrase into a subordinate clause by adding a subject and a verb (*Although the project is still under development, the completion date has not changed*).

Here is another example:

Building on our success, several new initiatives are currently underway.

In this sentence, "several new initiatives" appear to be "building on our success", which does not make any sense. It is obviously "we" who are building on our success. An introductory phrase of this kind automatically modifies the first noun or pronoun that follows it; thus, the sentence should read: *Building on our success, we have several new initiatives currently underway*. Alternatively, you could introduce a subject and verb into the modifying phrase: *We are building on our success, with several new initiatives currently underway.*



5. Distinguishing Commonly Confused Words

Certain words that sound alike or are spelt alike can cause confusion for writers. The following non-exhaustive list provides alphabetically ordered examples of word pairs that tend to cause difficulties in English. Where an explanation does not appear in the below list, in addition to the resource recommendations in section 8.4, we particularly recommend using the following site: http://grammar.about.com/.

accept, except. *Accept* means to agree to receive or do something, while *except* means not including: *We are willing to accept all the conditions, except the last one.*

advice, advise. *Advice* is the noun form: *The board of directors took the advice of the consultant and changed the management structure. Advise* is the verb form: *Iberdrola advises customers to pay by direct debit.*

affect, effect. *Affect* is usually a verb meaning to change or make a difference to something: *The markets have been affected by the uncertainty surrounding the Eurozone. Effect* is usually a noun meaning *consequence*: *The new fiscal proposals are intended to limit the effects of any future banking crisis*; but can also be used as a verb meaning to bring about a result: *Without effecting the necessary changes to its fiscal structure, Europe cannot survive*; and also a noun:

altogether, all together. Use *altogether* as a synonym for *completely* or *on the whole*: *The sector is altogether stronger due to recent regulatory changes. All together* means all in one place or all at one time: *The regulations should be implemented all together in order to maximise their impact.*

allusion, illusion. *Allusion* means a reference to something (the verb form is allude): *The Minister made several allusions to a revised transport policy in his recent speech. Illusion* means something that deceives by producing a false impression of reality: *The boom in housing prices has proven to be an unsustainable illusion.*

already, all ready. *Already* means sooner than expected, or before a particular time: *The economy is already showing signs of recovery. All ready* means completely prepared: *We are all ready to implement the new payment scheme.*

among, between. Use *between* when comparing or referring to two things: *The last US presidential race was between Obama and McCain*. Use *among* when comparing or referring to more than two things: *Iberdrola is among the largest energy providers in the world*.

amoral, immoral. *Amoral* means not being concerned with right or wrong: *The pursuit of profit regardless of external consequences represents an amoral approach to business. Immoral* means a failure to follow accepted moral standards: *It would be immoral to ignore the potential consequences of climate change*. This distinction also applies to the noun forms *amorality* and *immorality*.

appraise, apprise. *Appraise* is a synonym of *assess*: *It is wise to appraise all available options before making a final decision. Apprise* means *inform*: *Firms have been apprised of their obligation to comply with the new safety regulations from 2012. Apprise* is rarely used; *inform* is more common.

assent, ascent. *Assent* is a verb or noun meaning *approve* or *approval*: *The government assented to the proposed fiscal measures*; *Without the assent of the board of directors, no steps can be taken. Ascent* is a noun meaning an upward movement (literally and figuratively): *Hillary completed his ascent of Everest on 29 May 1953*; *The ascent of the Chinese economy shows no signs of slowing*.

assure, ensure, insure. *Assure* means to confirm or guarantee something: *We assure all clients that normal service will continue during the festive period. Ensure* is a synonym for *make sure*: *Iberdrola ensures that clients are informed of any problems as soon as possible. Insure* means to protect against loss or harm: *It is advisable to insure one's valuables against theft, loss, or damage*.

censure, censor. *Censure* means to officially rebuke: *The regulatory authorities censured several companies for failing to adhere to health and safety regulations. Censor* means to prevent something being published or seen in its original form: *During the First World War, soldiers' letters home were frequently censored*.

climactic, climatic. *Climactic* means forming a climax: *The climactic part of the speech featured several affirmations of the company's intention to develop its research arm. Climatic* means of or relating to climate: *There have been several disturbing climatic trends in recent decades, including abnormal temperature fluctuations at unusual times of the year*.

compare, contrast. Comparing two things involves noting their similarities and differences, whereas contrasting solely involves identifying differences. Hence, the phrase *compare and contrast* contains a redundancy: the verb *compare* is sufficient on its own.

complement, compliment. A *complement* is something that completes or makes perfect: *White wine is the ideal complement to fish.* A *compliment* is an expression of praise: *Client satisfaction is the highest compliment for a job well done.* The same distinction applies to the verb forms (*complement, compliment*): *On the Iberian Peninsula, the Portuguese energy market complements the Spanish one*; *The board of directors complimented the personnel on their excellent levels of customer service in 2010*; and to the adjective forms (*complementary, complimentary*): praising someone's work is being *complimentary*, while a copy of office software sold together with a computer is *complementary*.

consequently, subsequently. *Consequently* is an adverb meaning *as a result*: *The South American market is developing quickly. Consequently, we are seeking to increase our presence in Argentina. Subsequently* is an adverb meaning *following in time/order*. It is chronological, but not necessarily causal: *The European Union was formed with six original Member States in 1950. Subsequently, many other nations became a part of the Union.*

council, counsel, consul. A *council* is an official group that deliberates, such as the European Council. It is often used to describe a type of local authority in the United Kingdom. The noun *counsel* means *advice* or *guidance*, and is also used to refer to an advisor, often a lawyer: *We need to consult counsel before agreeing to settle the dispute.* As a verb, *counsel* means *advise*: *Supervisors are often required to counsel employees on job performance and conduct.* A *consul* is a local representative of a foreign government.

currant, current. A *currant* is a dried grape: *Add currants to give food an Arabic flavour. Current* means either happening now: *The Eurozone crisis is a major current issue;* or a flow of water, air, or electricity: *Edison and Tesla disagreed over which type of electrical current should be used.*

defective, deficient. *Defective* means faulty or marked by a defect: *The cause of the malfunction was a defective section of tubing. Deficient* means inadequate or insufficient, or lacking in some

essential quality: *Due to years of intensive mining, the UK is deficient in easily obtainable reserves of coal.*

defuse, diffuse. *Defuse* means to lessen the impact of something or remove the danger inherent in a situation: *Following the delay in delivery, the finance director for the suppliers sought to defuse the situation by suggesting a one-off compromise on price. Diffuse* means to spread: *Gas diffuses to fill the space available.*

dependent, dependant. *Dependent* is an adjective referring to a dependence on something: *The world is dependent on OPEC countries for a steady oil supply. Dependant* is a noun referring to a person who depends on someone else, normally for financial security: *Energy subsidies are available for customers with several dependants.* The noun may be spelt *dependent*, but the adjective can never be spelt *dependant*, so the following sentence is always wrong: **Development of a sustainable grid is dependant on international cooperation.*

desert, dessert. A *desert* is an area of arid land: *The Sahara Desert is vast and unwelcoming. Dessert* is eaten towards the end of a meal: *Tiramisu is a popular dessert.*

device, devise. The noun *device* means a thing made for a particular purpose: *Some water treatment devices incorporating nanotechnology are already on the market.* The verb *devise* means to plan, conceive, or invent: *The technology firm devised a plan to improve performance.*

discreet, discrete. *Discreet* means *prudent* or *circumspect*: *We made a discreet proposal to purchase the company. Discrete* refers to something *separate* or *distinct*: *Solar, wind, and wave power represent three discrete fields within the energy sector.*

disinterested, uninterested. *Disinterested* means *impartial* or *unbiased: Judges should always be disinterested parties.* A disinterested person may still be "interested" in the sense of wanting to know about something. *Uninterested*, on the other hand, means indifferent or unconcerned: *Due to the dull nature of the theme, the students were completely uninterested in the lecture.*

draught, draft. A *draught* is a current of air, while a *draft* is a preliminary version of a document. In American English, the spelling *draft* is used for both terms.

envelop, envelope. *Envelop* is a verb meaning *cover* or *surround*: *In the Highlands, the fog envelops the hills.* An *envelope* is a flat paper container for letters or documents.

everyday, every day. While *everyday* refers to something commonplace or normal, *every day* is an expression of frequency: *Every day, the markets react differently to news of the banking crisis. We are evidently not dealing with an everyday situation.*

flaunt, flout. *Flaunt* means to display ostentatiously or shamelessly: *A wise man does not flaunt his knowledge.* It should not be confused with *flout*, which means to disregard or show contempt (for a rule, for example): *The concept of ethical commerce does not allow for flouting industry regulations.*

formally, formerly. *Formally* means in a formal, official fashion: *The deal will be formally announced next Thursday. Formerly* is a synonym of *previously*: *Formerly Prime Minister of the UK, Tony Blair now has several fundraising and ambassadorial roles.*

imply, infer. *Imply* means suggesting something indirectly, or indicating something*: Climate change implies rising levels of immigration. Infer* means to draw a conclusion: *While climate change implies rising levels of immigration, this should not lead us to infer that increased social unrest is inevitable.*

its, it's. *Its* is a possessive adjective: *A leopard does not change its spots*; *Iberdrola is seeking to increase its Spanish per unit margin in 2012. It's* is a contraction of *it is*: *It's difficult to quantify the potential impact of climate change.* In formal written English, contractions are not normally used: *It is difficult to quantify the potential impact of climate change.*

licence, license. In British English, *license* is the verb and *licence* is the noun: *The company is licensed to supply electricity in thirteen countries*; *The company has a licence to supply electricity in thirteen countries.* In American English, the convention is to use *license* both as a verb and a

noun. Hence, the latter sentence in American English reads: *The company has a license to supply electricity in thirteen countries.*

loose, lose. *Loose* is an adjective meaning *not tight*: *There is a loose correlation between cost of fuel and profitability*. *Lose* is a verb meaning *misplace*, *fail to* keep, or *fail to win*: *We do not wish to lose any more clients as the effect on profits would be significant.*

militate, mitigate. *Militate* means to be a powerful factor against something: *Currently, political instability militates against investment in certain regions. Mitigate* means to make something less severe: *The strong company performance in Brazil mitigates the impact of the disappointing year in Europe.*

passed, past. *Passed* is the past tense of *pass*: *We have passed through the worst part of the crisis; the recovery phase is about to begin. Past* can be an adjective, noun, preposition, or adverb, and means belonging to a former time or place (literally or figuratively): *The past few years have been relatively profitable*; *we must move past our recent disagreements and find a new collaborative structure.*

personal, personnel. *Personal* means *private* or *individual. Personnel* refers to the people employed in an organisation: *All personnel should refrain from using email for personal correspondence.*

practice, practise. In American English *practice* is used both as noun and verb, while British English makes a distinction in spelling between the noun *practice* and the verb *practise*: *Mr Bates began practising law in 1994 and established his own practice five years later.*

precede, proceed. *Precede* means to come before: *The speeches were preceded by a lengthy introduction from the guest speaker. Proceed* is a synonym for *continue* or *go forward*: *Following the interruption from the floor, the speech proceeded as planned.*

prescribe, proscribe. *Prescribe* means to lay down a rule or course of action to be followed, especially in writing: *The law prescribes the steps to be taken when filing annual accounts. Proscribe*

means to officially forbid something: *The law proscribes a person marrying more than one other person.*

principal, principle. *Principal*, as an adjective, means *most important* or *main*: *The principal stabilising measure for the Eurozone involves increasing fiscal unity. Principle*, on the other hand, is a noun meaning a fundamental rule or belief: *One of the key principles on which Iberdrola is founded is quality customer service.*

rational, rationale. *Rational* is an adjective meaning *reasonable* or *logical*: *The rational approach to energy investment involves considering potential alternative energy sources. Rationale* is a noun meaning the fundamental reason or explanation for something: *It is easy to understand the rationale underpinning the decision to sell the subsidiary, especially in the current economic climate.*

sight, site. *Sight* refers to vision, and the ability to see: *The end of the crisis is in sight. Site* refers to a location: *The proposed site for the new company headquarters is located in Brazil.*

stationary, stationery. Something *stationary* is not moving: *The project will be stationary until the government announces its plans regarding subsidies.* The noun *stationery* refers to writing materials: *Official company stationery is available at reception.*

story, storey. A *story* is a tale or account of real or imaginary events: *The development of the concept of privatization is a long and interesting story*. A *storey* is a floor or level of a building: *The company headquarters are located in a 15-storey building in Chicago.*

their, there, they're. *Their* is the possessive form of *they*: *People have changed their minds about the safety of nuclear power. There* is an adverb meaning *in or at that place*, and a pronoun used to start a sentence: *We have recently opened an office there; There are many countries that do not require a visa.* Examples of incorrect sentences include: **Their are numerous reasons for the delay*; **China is a growth market and the company should invest their*; **Companies are reviewing there health and safety procedures in light of recent legislation. They're* is a contraction of *they are*: *They're planning to remove several directors in the next few months.* But in formal written English, contractions are not normally used: *They are planning to remove several directors in the next few months.*

where, were, we're. *Where* relates to position or place: *We are considering where to invest*; *the meeting is being held where it was held last year*. *Were* is the past form of are: *Management comments regarding the sales team infrastructure were generally positive*. *We're* is a contraction of *we are*: *We're expecting a stronger financial performance in 2012*. In formal written English, contractions are not normally used: *We are expecting a stronger financial performance in 2012*.

who, whom. *Who* is a subject pronoun: *The company needs to consider who will replace the outgoing head of research*. *Whom* is an object pronoun: *Whom did Sarah choose as her replacement?* Nowadays, *who* is often used both as a subject and an object, except after a preposition or in very formal writing (see sections 4.5.4 and 4.5.9 for more informatioon).

whose, who's. *Whose* is the possessive form of *who*: *The consortium was led by Iberdrola, whose global offshore wind headquarters is in Glasgow*; *Whose decision was it to amend the contract?* *Who's* is a contraction of *who is*: *Who's planning to make a presentation at the meeting on Monday?* In formal written English, contractions are not normally used: *Who is planning to make a presentation at the meeting on Monday?*

would have, would of. It is a common mistake to write *would of* (or *could, must, might,* or *should of*) instead of *would have*, due the common pronunciation of the contracted *would've*. This is always wrong. Write *We would have avoided the mistake if we had known about it*—not **We would of avoided the mistake if we had known about it.*

your, you're. *Your* is a possessive pronoun: *I look forward to your input on this issue*. *You're* is the contracted form of *you are*: *You're expected to attend all seminars at the conference*. In formal written English, contractions are not normally used: *You are expected to attend all seminars at the conference*.

6. Style Recommendations

6.1. The Importance of Style

The three essential factors of clean and elegant writing are conciseness, clarity, and simplicity. A text written in accordance with these three factors captures the reader's attention more effectively, and creates a better image of the company.

Writing style is personal, and will vary according to the writer, which means that all stylistic recommendations are somewhat subjective. In spite of this, there are some generally accepted guidelines that can help enhance the quality of a text.

6.2. Unnecessary Words and Expressions

Effective writing is concise. A sentence should not contain any unnecessary words, and a paragraph should not contain any unnecessary sentences. Excessive wordiness will only confuse the reader and obstruct the message.

6.2.1. Redundant Expressions

Many commonly used expressions contain unnecessary words that only make writing longer, not better. The following table contains some common redundancies and preferables alternatives:

Redundant	Preferable
absolutely essential	*essential*
absolutely vital	*vital*
actual facts	*facts*
added bonus	*bonus*
advance planning	*planning*
advance warning	*warning*
alternative choice	*alternative*
brief summary	*summary*

Redundant	Preferable
careful scrutiny	*scrutiny*
close proximity	*close*
completely eliminate	*eliminate*
could possibly	*could*
current status	*status*
depreciate in value	*depreciate*
during the course of	*during*
each and every	*each or every*
earlier time	*earlier*
end result	*result*
evolve over time	*evolve*
exact same	*same*
final concluson	*conclusion*
final outcome	*outcome*
first of all	*first*
first time ever	*first time*
foreing imports	*imports*
free gifts	*gift*
future plans	*plans*
grow in size	*grow*
join together	*join*
joint collaboration	*collaboration*
knowledgeable experts	*experts*
later time	*later*
look ahead to the future	*look to the future*
major breakthrough	*breakthrough*
may possibly	*may*
mutually interdependent	*interdependent*
natural instinct	*instinct*
never before	*never*
new invention	*invention*
original founder	*founder*
originally created	*created*
past experience	*experience*

Redundant	Preferable
personal opinion	*opinion*
PIN number	*PIN*
plan ahead	*plan*
plan in advance	*plan*
present time	*present*
reason why	*reason*
refer back	*refer*
regular rotine	*routine*
reply back	*reply*
small in size	*samll*
still remains	*remains*
sudden impulse	*impulse*
sum total	*total*
ultimate goal	*goal*
unexpected surprise	*surprise*
very unique	*unique*
visible to the eye	*visible*
warn in advance	*warm*

6.2.2. Wordy Phrases

Wordy phrases can weigh down a sentence, make it more difficult to read, and take the focus away from the intended meaning. The following table contains examples of wordy phrases and more concise alternatives:

Wordy	Concise
a number of	*many*
an adequate number of	*enough*
are of the same opinion	*agree*
at the present time	*now*
aware of the fact that	*know*
be in possession of	*have*

Wordy	Concise
be of the opinion that	*believe*
concerning the matter of	*about*
conduct an investigation	*investigate*
fail to comply with	*violate*
for the purpose of	*for, to*
for the reason that	*as, since, because*
give assistance to	*assist*
have an effect on	*affect*
in a position to	*can*
in order to	*to*
in spite of the fact that	*although*
in the event that	*if*
in the near future	*soon*
is indicative of	*indicates*
make a comparison between	*compare*
on a daily basis	*daily*
owing/due to the fact that	*as, since, because*
perform an assessment of	*assess*
prior to	*before*
subsequent to	*after*
take action	*act*
take into consideration	*consider*
the majority of	*most*
undertake studies	*study*
until such time as	*until*

6.2.3. Words Derived from the Same Root

Avoid using words derived from the same root in proximity to each other, as it implies a lack of vocabulary. The only exception is a text requiring a high degree of precision, such as a legal contract.

**The synergies resulting from the merger have resulted in the creation of new products and services* (better: *The synergies resulting from the merger have led to the creation of new products and services*).

**The judge determined that the determining factor was whether or not the circumstantial evidence was excessively prejudicial* (better: *The judge concluded that the determining factor was whether the circumstantial evidence was excessively prejudicial*).

6.2.4. Unnecessary Synonyms

Avoid using synonymous words or expressions unnecessarily. In each of the following sentences, one of the underlined words is superfluous: *We have invested in technology to improve and enhance our customer service*; *Our mission is to provide aid and assistance to communities in need*; *Proofreading is the process of checking a text for errors and mistakes*; *The current international protocol limits and restricts carbon dioxide emissions in industrialized countries.*

6.2.5. There is…; There are…; It is…

Avoid overusing the phrases *It is…*, *There is…*, or *There are…* at the beginning of a sentence. They are often unnecessary, adding length to the sentence but little in the way of meaning: **It is the prime minister who appoints the cabinet* (better: *The prime minister appoints the cabinet*); **It is vital that we take steps to protect the environment* (better: *We must take steps to protect the environment*); **There is evidence to suggest that temperatures are rising* (better: *Evidence suggests that temperatures are rising*); **There are three factors that influence market prices* (better: *Three factors influence market prices*).

6.2.6. Prepositional Phrases

Long strings of prepositional phrases are tedious to read and difficult to understand. Eliminating them often involves turning nouns into verbs or adjectives: **The focus of this study is an examination of the effects of a period of unemployment on the growth of the economy* (better: *This study examines how a period of unemployment affects economic growth*); **A review of our operating procedures will result in an improvement in our efficiency and productivity* (better: *If we review our operating procedures, we will improve our efficiency and productivity*).

6.3. Simple Words

In general, avoid using long, fancy words and phrases where shorter, simpler ones will do. Do not write "facilitate their comprehension" when you can write "help them understand". Some words to avoid include *utilise* (for *use*), *ameliorate* (for *improve*), *modification* (for *change*), *deficiency* (for *lack*), *preventative* (for *preventive*), *methodology* (for *method*), *initiate* (for *start*), *elucidate* (for *explain*), *obfuscate* (for *confuse*), *efficacious* (for *effective*), *pursuant to* (for *according to*), and *multifarious* (for *diverse*).

6.4. Active Voice and Passive Voice

The difference between the *active voice* and the *passive voice* is the difference between "The company promotes sustainable development" and "Sustainable development is promoted by the company". In the active voice, the subject acts; in the passive voice, the subject is acted upon. The active voice is more direct and forceful than the passive, and changing a sentence from passive to active usually improves it: **Extensive research on the characteristics of the climate system has been conducted by scientists* (better: *Scientists have conducted extensive research on the characteristics of the climate system*); **An innovative management and technology strategy has been implemented by IBERDROLA over the last decade* (better: *IBERDROLA has implemented an innovative management and technology strategy over the last decade*); **An appropriate perspective for reaching the target results is provided by these investments* (better: *These investments provide an appropriate perspective for reaching the target results*).

Nonetheless, the passive voice is sometimes more appropriate. It should be used in the following situations: (1) when you want to emphasise the thing acted upon rather than the agent (*The proposal was endorsed*); (2) when the agent of the action is unknown (*The files were stolen*); (3) when the agent of the action is obvious or unimportant (*Bonuses will be paid at the end of the month*); (4) when you want to be tactful by not naming the agent (*The information was leaked to the press*); and (5) in scientific and technical writing (*The tests were conducted on uranium core samples*).

6.5. Positive Form

Make definite assertions. A positive form sounds more convincing than a negative form. Writing positively focuses attention on what is, rather than what is not. Always watch out for the word *not*, and see if you can restate your ideas more effectively: **They did not pay attention to the warning signs* (better: *They ignored the warning signs*); **He was not present at the meeting* (better: *He was absent from the meeting*); **Worrying about our competitors is not a good use of time* (better: *Worrying about our competitors is a waste of time*).

6.6. Adjectives and *Very*

The word *very* is often used to add additional emphasis, and words like *incredible*, *unbelievable*, or *outstanding* to describe a powerful emotion. The use of these words is generally unnecessary and may actually weaken the message. Absolute adjectives such as *unique*, *final*, and *critical* stand by themselves and should not be preceded by *very*: *Their participation was critical*; **Their participation was very critical*. If a word seems weak without *very*, use another, stronger word: **very weak* (*frail*, *fragile*); **very surprised* (*astonished*, *astounded*, *amazed*); **very good* (*excellent*, *exceptional*, *outstanding*).

Special care must be taken when using adjectives in Iberdrola documents. Words such as *incredible*, *unbelievable*, *brilliant*, and *exceptional* express a strong judgement about a fact or situation, and should generally be avoided in formal business writing, being applied only to what is indeed *remarkable*. If adjectives such as these are misused or overused in a text, they lose their power: when everything is *exceptional*, nothing is *exceptional*.

6.7. Gender-Neutral Language

Formerly, masculine pronouns were used when the gender was not specified (*A good manager should motivate his staff*). Nowadays, however, the consistent use of masculine pronouns gives the impression that women are not among the group to which the writer is referring. In addition, there

are several gender-biased words that were once acceptable, but are now considered inappropriate. The first step to achieving gender-neutrality is eliminating these gender-biased words from writing:

Former Usage	Replacement
chairman	*chairperson*
businessman	*business executive*
workman	*worker*
salesman	*salesperson*
policeman	*police officer*
mankind	*humankind*
manmade	*manufactured, artificial*
manpower	*labour, human resources*
best man for the job	*best person for the job*
in layman's terms	*in ordinary terms*

The next step is to avoid using gender-biased pronouns. *A good manager should motivate his staff* could be rewritten as *A good manager should motivate his or her staff*. While this solves the problem of gender-bias, the resulting construction is awkward and wordy. One way around this problem is to make the subject plural: *Good managers should motivate their staff*. Another option is to eliminate the pronoun altogether: *A good manager should motivate staff*. The plural pronoun *their* should not be used in place of he or she in this case: **A good manager should motivate their staff*. Where no alternative construction is possible given the context of the phrase, use *he* or *she* or *his* or *her*. *Any one shareholder may sell his or her shares at any time*. However, when the antecedent is a singular indefinite pronoun such as *either*, *neither*, *nobody*, *anybody*, or *somebody*, singular *they* may be used: *Nobody should take the law into their own hands*.

6.8. Sentences and Paragraphs

To communicate effectively and retain reader interest, you should vary the length of sentences and paragraphs. A succession of short sentences can sound choppy, whereas too many long sentences can be difficult to read and hard to understand. Although there are no fixed rules concerning the length of sentences and paragraphs, try to avoid sentences of more than three lines and paragraphs of more than ten.

**Iberdrola has also taken a decisive step in labour relations. It has recently signed a new collective bargaining agreement for the Group with union representatives in Spain. This agreement links salaries to the Company's results for the first time. Iberdrola has thus become the first large Spanish company to apply the recommendations of the Bank of Spain and the Euro Pact. These recommendations advocate the linkage of salaries to productivity as a key element to increasing the competitiveness of the economy.* (Poor)

This paragraph contains a succession of short sentences, making it sound choppy and monotonous. By using subordination to combine sentences, the paragraph can be greatly improved.

Iberdrola has also taken a decisive step in labour relations, having recently signed a new collective bargaining agreement for the Group with union representatives in Spain. This agreement links salaries to the Company's results for the first time. Iberdrola has thus become the first large Spanish company to apply the recommendations of the Bank of Spain and the Euro Pact, which advocate the linkage of salaries to productivity as a key element to increasing the competitiveness of the economy. (Better)

Excessive subordination, however, is not an effective substitute for choppiness.

**The Company continued to improve its balance sheet structure and principal financial ratios during the fiscal year, in which an 11.3% increase in operating cash flow, together with control of investments, allowed for a reduction of almost 700 million euros in debt, while shareholders' equity increased by more than 2.6 billion euros to exceed 31.6 billion euros, and as a result of all of the foregoing, leverage was 43.3%, its lowest level in the last ten years.* (Poor)

The Company continued to improve its balance sheet structure and principal financial ratios during the fiscal year. The 11.3% increase in operating cash flow, together with control of investments, allowed for a reduction of almost 700 million euros in debt over the year, while shareholders' equity increased by more than 2.6 billion euros to exceed 31.6 billion euros. As a result of all of the foregoing, leverage was 43.3%, its lowest level in the last ten years. (Better)

The basic building block of writing is the paragraph, which is a series of sentences related to a single topic. Well-structured and coherent paragraphs help the reader follow the flow of your ideas.

Most paragraphs have three principal parts: introduction, body, and conclusion. The introduction includes a topic sentence, which states the main idea of the paragraph; the body develops or explains the topic sentence using facts, analysis, supporting evidence, examples, and other relevant information; and the conclusion summarises and restates the main idea. The following paragraph illustrates this organisational structure. The topic sentence and concluding sentence (**in bold**) help the reader keep the main idea of the paragraph in mind.

> ***2010 has been a key year for the transformation of the business in the United States.*** *In the area of tariffs, both NYSEG and RGE&E have closed long-term price agreements providing the first increase in electricity rates in the last 15 years, and a significant increase in the price of gas (something which hasn't happened in a decade). The equation, which combines predictable future revenues with a stable regulatory framework, translates into greater stability and security in the energy business in the United States. IBERDROLA USA has made great efforts to optimize the efficiency of processes. The facilities of Central Maine Power, NYSEG and RGE&E have focused on adjusting to regulatory requirements in the areas of safety, dependability and customer service.* ***This has allowed for a minimisation of the effects of the rate increase in New York and has contributed to improving the financial results of IBERDROLA USA.***

In a coherent paragraph, each sentence flows smoothly and logically into the next, and all sentences support and relate to the topic sentence. One of the most effective ways to achieve coherence is through the use of transitional expressions. These act like signposts, helping the reader follow your train of thought. Common transitional expressions include:

Adding a point: also, as well as, in addition, furthermore, what is more, moreover, above all.

Indicating similarity: similarly, in the same way, likewise.

Expressing a contrast: but, although, however, despite, nevertheless, yet, on one/the other hand, at the same time, in contrast, on the contrary.

Expressing degree: to some extent, to a certain extent, in some respects, in some ways.

Indicating cause and effect: because, since, as, on account of, due to, owing to, consequently, as a result, therefore, so, thus, hence, accordingly.

Expressing exceptions and alternatives: except for, apart from, instead of, alternatively.

Indicating a sequence: first of all, to begin/start with, first (second, third, etc.), next, then, finally.

Generalising: on the whole, in general, in all/most/many/some cases, broadly speaking, by and large.

Clarifying: in other words, to out it another way, that is to say (or i.e.).

Intensifying: indeed, in fact, after all, of course.

Summarising: to sum up, in short, in conclusion.

6.9. Parallel Structures

Clarity and coherence can be improved by using parallel construction, which means expressing similar ideas with similar grammatical structures. This helps the reader organise, understand, and remember what you have written. In a list or series, for example, do not mix different parts of speech: **Solar energy is renewable, sustainable, and it does not cause pollution* (poor); *Solar energy is renewable, sustainable, and non-polluting* (better). Use adjectives with adjectives, verbs with verbs, nouns with nouns, phrases with phrases, and clauses with clauses:

> **The company is engaged in generating, transmitting, and the distribution of electricity* (better: *The company is engaged in generating, transmitting, and distributing electricity* or *The company is involved in the generation, transmission, and distribution of electricity*).

> **The report describes the processes followed, the problems encountered, and how they were solved* (better: *The report describes the processes followed, the problems encountered, and the solutions adopted*).

> **In 2010, the company achieved a significant increase in its operating results, and net profit was the highest in its entire history* (better: *In 2010, the company achieved a significant increase in its operating results and the highest net profit in its entire history*).

6.10. Tips for Improving Argumentation

In developing an argument, it is important not to inadvertently water down your ideas. If you are convinced that something or other is the case, do not use structures or words that suggest uncertainty. Note, for example, the different degree of argumentative force in these two sentences: (a) *We could develop new procedures that would help us achieve better results*; (b) *We must develop new procedures that will help us achieve better results*. Both sentences seem to be saying the same thing; however, the second sentence sounds much more convincing than the first. This is due to the use of *must* (expressing necessity) and the future *will*, instead of *could* (expressing possibility) and the conditional *would*.

While it is not within the scope of this Guide to review all the methods and strategies to improve argumentation, the following points may at least serve to draw attention to an often neglected aspect of writing.

a) *Negative structures*. Positive statements sound more convincing than negative statements. Negative structures such as *It is not X, but Y* should only be used as a form of denial or contrast: *It is not Europe, but China and the United States that are currently the best investment locations for renewable forms of energy*. In other cases, a positive structure is preferable to a negative structure: **A contract is nothing more than an agreement between parties that is legally enforceable* (better: *A contract is an agreement between parties that is legally enforceable*).

b) *Tentative language*. Modal verbs such as *may*, *might*, *would*, *could*, and *should* as well as certain adverbs such as *probably*, *possibly*, and *maybe* indicate that what you are saying is conditional, tentative or hypothetical. This kind of language should only be used if you need to make it clear that there is an element of uncertainty about a statement. If, on the other hand, you want to transmit certainty and decisiveness in order to convince the reader, these words should be avoided: **A solution to the conflict might lie in a negotiated political settlement* (better: *A solution to the conflict lies in a negotiated political settlement*).

c) *Personal references*. Too many personal references such as *I think*, *I believe*, *in my opinion*, or *from my point of view* not only weaken your argument, but also introduce an undesired element of subjectivity into your writing. If your sentence reads "I think that the market for renewable energy will continue to grow", what do the words *I think* really add? Rather than strengthening the argument, they merely confirm that a personal opinion is being expressed, implicitly suggesting that there are other opinions of more or less validity than your own.

7. Written English for Spanish Speakers

Non-native English speakers face specific challenges when writing in English. This section aims to address those challenges. In general, written English should not be affected by the writer being English, Spanish, or of any other nationality. The fundamental aims remain the same: conciseness, clarity, and simplicity. As such, the previous sections are fully applicable to Spanish employees of Iberdrola. However, lexical and grammatical differences between languages may pose particular problems.

Rules on punctuation and style are usually but not always the same in Spanish and English. Refer to the appropriate sections of this Style Guide in case of doubt (section 3 for punctuation and section 6 for style).

7.1. Grammatical Issues

In general, refer to an established reference work as listed in section 8.4 to resolve queries relating to English grammar. This section only provides advice regarding specific grammatical and stylistic difficulties and uncertainties frequently encountered by Spanish speakers when writing in English. It is not intended as a comprehensive or exhaustive guide to English grammar.

7.1.1. Conditional Language

For a summary of the structure and use of conditional statements, use one of the reference sources listed in section 8.4. The following paragraphs offer suggestions for more effective use of conditional language in formal writing.

Using the zero conditional can emphasise the certainty of an outcome and may therefore be more effective as a warning or an incentive: rather than stating *If the energy sector focuses on developing renewables, the wider economy will benefit*, one would write …the wider economy benefits.

If the writer is asking a question, making a suggestion, or seeking to be polite, use of the second conditional rather than the first may be appropriate: *Will it be possible to reschedule the meeting?*

becomes *Would it be possible to reschedule the meeting?* Similarly, *If you offer better discounts, we will be inclined to use your services* sounds softer as *If you offered better discounts, we would be inclined to use your services*. It may therefore be more appropriate to use the second conditional during negotiations, for example. Recommendations, requests, advice, and suggestions can all sound more "English" if conditional language is employed.

Of course, the converse is also true: if the writer wishes to be more direct, emphatic, or aggressive, use of the first conditional is advisable (see above comparisons).

There are various other ways of refining conditional language:

a) *Should*. You can express a conditional more formally by replacing *if* with *should*. Remember to change a third person verb to an infinitive: *If he has time, we'll have a meeting* becomes *Should he have time, we'll have a meeting*. To similar effect, *should* can be inserted in a conditional while retaining *if* and changing the original verb to an infinitive: *If the meeting happens, I will let you know* becomes *If the meeting should happen, I will let you know.*

b) *Had*. You can express a third conditional more formally by removing *if* and moving the first *had* into its place. *If we had agreed to their terms, we would have lost a considerable amount of money* becomes *Had we agreed to their terms, we would have lost a considerable amount of money.*

c) *Were*. Inserting *were* in the if-clause stresses the hypothetical nature of a statement. Remember to change the original verb to an infinitive (*found* becomes *find* in the following example): *If I found a solution, I would let you know* becomes *If I were to find a solution, I would let you know*. A more formal alternative is to remove the *if* and replace it with *were + subject + to + infinitive*: *Were I to find a solution, I would let you know.*

d) *Provided/Providing*. This is a way to highlight the requirement to fulfil a condition. It is often used in negotiations and contracts. Replace *if* with *provided/providing*: *If you accept these changes, we will sign the contract* becomes *Provided you accept these changes, we will sign the contract.*

e) *Only if*. This is a way to stress the conditional nature of the first part of the clause and is used when establishing requirements or condition precedents. Do not forget to invert subject and modal/auxiliary in the result clause and remove the comma separating the clauses: *If they are willing to cooperate, we will establish a bilateral agreement* becomes *Only if they are willing to cooperate will we establish a bilateral agreement.*

f) *Even if*. Use *even if* to emphasise the unchanging nature of the outcome: *If the experiments fails, the knowledge gained will remain invaluable* becomes *Even if the experiment fails, the knowledge gained will remain invaluable.*

g) *On/Upon*. The use of *on* or *upon* with a noun or noun phrase in the conditional clause underlines that the fulfilment of that condition will immediately and definitely lead to the result. It is frequently used in formal English and business communications: *On/Upon receipt of a completed order form, we will contact our suppliers in order to place the order requested.*

7.1.2. Verbs with Gerund and/or Infinitive

It can be difficult to decide whether to use a gerund or an infinitive form following a particular verb. It is correct to state that *Iberdrola plans to rent new office space in Orduña.* But it is incorrect to state that ** Iberdrola plans opening new premises in Sevilla.* Various verbs can be followed by gerund or infinitive with no major change in meaning: *The economy continues to grow* and *The economy continues growing* mean essentially the same thing. In this type of case, you should favour the use of the infinitive as it tends to sound more formal.

There is no entirely reliable rule relating to when a gerund is appropriate and when you need to use an infinitive. In case of doubt, refer to the table below, or use one of the recommended resources in section 8.4:

-ing	to + infinitive
accept	*agree*
admit	*aim*
avoid	*appear*

-ing	to + infinitive
consider	*arrange*
delay	*choose*
deny	*decide*
enjoy	*demand*
finish	*expect*
get/become used to	*fail*
involve	*hope*
mention	*intend*
mind	*neglect*
prevent	*offer*
propose	*plan*
recall	*prepare*
recommend	*refuse*
resist	*strive*
risk	*threaten*
suggest	*wait*

There are certain special cases where the meaning of a sentence changes depending on the choice of gerund or infinitive, including:

a) *Stop. The directors stopped reviewing the energy supply agreement* means that the process of reviewing the agreement was stopped. But *The directors stopped to review the energy supply agreement* means that the directors were doing something else previously (unspecified in this example) and then began to review the agreement. A full sentence here might read: *The directors stopped their work to review the energy supply agreement.* In this case, *to* means *in order to* or *so that.*

b) *Remember.* The sentences *I always remember to save changes to documents* and *I always remember saving changes to documents* mean different things. The first sentence refers forward in time—you remember to do something before you do it (in this case, to save changes), while the second sentence refers back to the past—you remember doing

something after you do it (in this case, saving changes). Instructions, advice or guidance normally take the first form (*Remember to inform supervisors of extended absences*), while assertions about past actions and occurrences take the second form (*The director remembers agreeing to sign the contract*).

c) *Forget. Forget* works in a similar manner to *remember*. The sentence *Employees must not forget to inform supervisors of changes to availability* places the emphasis on doing something (in this case, informing supervisors of changes to availability), while the sentence *I will never forget taking my driving test* focuses on forgetting something already done. Because this is an unusual occurrence, the second form is rarely used.

d) *Try. Try + infinitive* implies making an effort: *Iberdrola is trying to improve its Gross Margin from Regulated Business*. Meanwhile, *try + –ing* implies doing something to see what will happen: *We can try sourcing new business in Japan*. However, the difference here is often negligible or non-existent, and the writer should not be concerned if unsure as to which option is better in a given sentence.

7.1.3. Present Perfect and Past Simple

In sentences where a time expression is not used, use of the present perfect indicates that the information being imparted is a new development: compare *Iberdrola has developed a new business model* with *Iberdrola developed a new business model*. When presenting a new piece of information (or seeking to give the impression of novelty), remember to revert to the past simple after the first verb: *The company has won a prize for innovation. The ceremony took place at the Ritz Hotel, and the prizewinners received a sizeable contribution for future R&D.*

However, the primary consideration when choosing between the present perfect and the past simple should be the accompanying time expression. *In 2011, Iberdrola has achieved an increase of 11.4% in EBITDA* can only be appropriately written in 2011. In any later year, the past simple must be used. Various time expressions should only be used with the present perfect, and others only with the past simple. Below is a table containing examples of time expressions requiring exclusive use of either tense:

Present Perfect	Past Simple
in the last (three weeks, five minutes, six months)	*at 17:00*
recently, in the recent past	*between 1995 and 2008*
since (May, 1994, Friday)	*last week/month/year*
so far	*on 15 February, 2011*
this (week, month, year)	*three years ago*
today	*yesterday*

Certain time expressions can be used with both tenses, depending on the context: *The company has existed for twenty years* and *The company existed for twenty years* are both valid sentences, but with different meanings (in the first case, the company still exists, but in the second, the company no longer exists).

7.1.4. Modal Verbs

Refer to section 4.1.2 regarding the use of modal verbs in general. This section lists certain particular complexities for Spanish writers:

a) *Must Not vs Do Not Have To. Must not* implies prohibition: *Applicants must not submit their forms later than November 15 2011. Do not have to* implies lack of obligation: *Applicants do not have to provide details of employment prior to 2005.* Do not confuse the two; the meanings are different. Consider the sentences *Employees must not attend work on Monday* and *Employees do not have to attend work on Monday.*

b) *Could vs Was/Were Able To. Could* can only be used to refer to the past where describing a general ability or situation: *Previously, companies could offset past losses against future gains for tax purposes over a longer period of time.* For specific events or situations, use *was/were able to* or *managed to*: *We were able to contact our employees yesterday at 5pm*; *We managed to contact our employees yesterday at 5pm*; but not **We could contact our employees yesterday at 5pm.* In the negative, this distinction does not apply: *We could not contact our employees* is as valid as *We were not able to / We did not manage to contact our employees.*

c) *Should vs Must*. There is a clear difference between *should* and *must* in English. *Should* merely implies advice or opinion: *Companies should consider switching energy suppliers if their bills are high*. *Should* is never used when talking about obligations. On the other hand, *must* implies a mandatory element, or some form of obligation: *Public companies must disclose details of their accounts on a quarterly basis*. Note, however, that *must* can also be used to emphasise the importance of doing something, and is therefore not always used in a strictly obligatory sense: *Companies must consider switching energy suppliers if their bills are high* is an example of this. The use of *must* stresses the importance of considering switching suppliers.

d) *Need Not Have vs Did Not Need To*. In the sentence *The Board need not have reviewed the documents*, the documents were in fact reviewed but the review was not necessary. On the other hand, in the sentence *The Board did not need to review the documents*, the implication is that the documents were not reviewed because it was not necessary.

e) *May*. In formal and legal English, *may* is used to refer to both possibility: *The FTSE index may rise tomorrow*; and permission or ability: *The Shareholders may appoint a new Board of Directors at their discretion*. If using *may*, be careful to ensure that the sentence is not ambiguous, and choose an alternative if necessary (*could* or *will possibly* for possibility, and *can*, *is entitled to* or *has the power to* for permission or ability).

f) *Shall (particularly in legal documents)*. Shall is often used in legal or formal written texts and means that someone promises or accepts an obligation to do something: *The Board of Directors shall endeavour to ensure that the candidates proposed to the shareholders at the General Shareholders' Meeting are of fit and proper character.* Avoid using *shall* except in a legal context, as it is not a common modern term. Verbs such as *undertake*, *pledge*, and *promise* are better modern alternatives in formal texts.

7.1.5. Converting Adjectives into Nouns

It is not as easy to convert an adjective into a noun in English as it is in Spanish. Therefore, phrases such as *lo difícil* must be translated carefully. The easiest way to do so is by inserting an additional

noun (*the difficult thing*). There may be an alternative noun form available (*the difficulty*). In any case, do not translate directly (**the difficult*) unless sure that the translation exists.

7.1.6. Comparative and Superlative

Remember to use the comparative only when comparing two things: *As fossil fuel costs rise, the drive to find a cheaper alternative increases.* Where comparing more than two things, use the superlative: *Out of the many possibilities explored in the last twenty years, the cheapest alternative to fossil fuel-based energy may be found in the oceans; Iberdrola is the 5th largest energy company in the world.*

7.1.7. *During* and *For*

During should be used in a relative sense, to describe one event or time period in the context of another larger event or period: *During the governmental elections, both candidates experienced funding problems; Oil prices rose steadily during the 20th Century.*

For is used when referring to the duration of a single period of time or event: *ScottishPower has been at the heart of energy generation and distribution for over 100 years.*

Do not confuse the two terms. In the latter sentence, it is incorrect to write that **ScottishPower has been at the heart of energy generation and distribution during over 100 years.*

7.1.8. Use of Reflexive Pronouns

Remember to use the phrase *each other* to describe a reciprocal relationship. *Iberdrola Inmobiliaria and Adalid Inmark have worked with each other on various occasions* is correct to describe a mutual working relationship; **Iberdrola Inmobiliaria and Adalid Inmark have worked with themselves on various occasions* is incorrect. Use *themselves* only in a reflexive manner: *Iberdrola customer support staff pride themselves on offering an excellent service.* See section 4.1.3 for more detail.

7.1.9. *So* and *Such*

Generally, use *so* with adjectives: *The preliminary research has proven so useful that a full investigation is planned*; and *such* with nouns: *The preliminary research has proven of such use that a full investigation is planned*. Observe this rule when using an adjective with a noun: *The 2011 Report has proven such a useful piece of research that a full investigation is planned*. If using this structure, insert *a* or *an* before the adjective.

It is also possible to structure a phrase with an adjective and a noun and use *so*: *the 2011 Report has proven so useful a piece of research that a full investigation is planned*. If using this structure, insert *a* or *an* between the adjective and noun.

7.1.10. Use and Formation of Negatives

Avoid negative forms where an alternative is available. *It seems unlikely that the purchase will be completed within the next week* is better than **It does not seem likely that the purchase will be completed within the next week*.

Avoid double negatives wherever possible. *EnergyCo does not have no plans to expand into China* is actually an awkward way to write that EnergyCo has plans to expand into China. To write the negative sentence, there are two options: *EnergyCo does not have (any) plans to expand into China* or *EnergyCo has no plans to expand into China*. The use of *any* in the first option and the use of the second option may both have the effect of emphasising the negative (in this case the denial of the existence of plans to expand into China), but in general there is no difference between the two forms.

The double negative is harder to avoid in more complex sentences. For example, **EnergyCo does not have plans to expand neither into China nor India* is incorrect, as *neither/nor* constitutes a negative expression. Ensure you choose an alternative which only contains one negative expression (*EnergyCo does not have plans to expand either into China or India; EnergyCo plans to expand neither into China nor India*).

7.1.11. *Too* and *Enough*

Use *too* with adjectives: *The markets are too unstable for investors to have any real confidence*. Use *too many* with countable nouns: *There are too many barriers to entry for a competitive market to truly exist*. Use *too much* with uncountable nouns: *Too much international uncertainty may affect energy supply security.* Incorrect sentences include: **The markets are too much unstable for investors to be confident;* **There are too much barriers to entry for the market to be competitive;* **Too many international uncertainty may affect energy supply security.*

Place the term *enough* before a noun but after an adjective: *One of our greatest challenges is ensuring enough energy is available to developed economies in the future; Iberdrola is flexible enough to recognise the potential benefits offered by nuclear energy sources. Sufficient* or *sufficiently* (depending on whether one is modifying a noun or an adjective) are also appropriate formal terms. Incorrect sentences include: **We have time enough to change our energy supply sources;* **Iberdrola is enough flexible to recognise the benefits of nuclear energy.*

7.1.12. Proximity of Verb and Object

This issue is of particular relevance for Spanish speakers given the greater flexibility regarding sentence order in Spanish compared with English. When writing in English, remember to review sentences and try to ensure that the verb and the direct object are placed together. For example, **ScottishPower Renewables has acquired from RWE NPower Renewables a wind farm in Middleton* should be written *ScottishPower Renewables has acquired a wind farm in Middleton from RWE NPower Renewables.* It is a useful guideline to follow that when a preposition is included (*from* in the previous example), the prepositional phrase should be placed after the direct object: *We will contact the speakers after the conference*, and not **we will contact after the conference the speakers.* See section 4.3 for more details concerning sentence construction and types.

7.1.13. Overuse of "It" as Subject

Always review the use of *it* as a subject. There is a Spanish tendency to use *it* too frequently when translating from passive Spanish sentences. For example, "S*e debe tener en cuenta el reciente cambio*

del precio de petróleo" may be (badly) rendered as **It should be considered the recent change in the price of oil.* The correct translation is in fact: *The recent change in the price of oil should be considered.* Another example: do not write **It should be considered the positive effect of several settlements made in the third quarter 2010.* Rather, write *The positive effect of several settlements made in the third quarter of 2010 should be considered.* Always use the "real" subject, unless avoiding repetition. For example: *The price of oil has changed. It is now at its highest level for ten years.*

7.1.14. No/Not

No precedes a noun that has no article, whereas *not* precedes a noun that has an article, or *any*, *much*, *many,* or *enough*. So *There are no precedents where the Spanish Competition Commission has imposed a fine*, or *There are not any precedents where the Spanish Competition Commission has imposed a fine*; but not **There are not precedents where the Spanish Competition Commission has imposed a fine.* And conversely: *There is not a precedent available*; but not **There is no a precedent available.*

7.1.15. Use of Auxiliaries for Emphasis

In Spanish, it is possible to use *"sí"* to emphasise a contrast, or something unexpected. So: *"No hablo francés pero sí hablo italiano"*. Auxiliary verbs offer the equivalent in English and can be useful for the same purposes: *I do not speak French, but I do speak Italian.* Where an auxiliary verb is already in use, there is no need to add *do*: *Iberdrola has not completely moved to renewable sources, but it has significantly changed the proportion of renewable energy it uses.* In this sentence, *has* functions as the emphasising auxiliary.

7.2. Lexical Issues

7.2.1. False Friends and Common Confusions

Certain terms have similar spellings in Spanish and in English, but different meanings. Other terms have the same meaning in Spanish and in English but are used in different contexts. Below is a

non-exhaustive list containing examples and explanations of these frequently encountered lexical difficulties. If in doubt, use the recommended resources in section 8.4:

Actual. *Actual* is synonymous with *real* in English: *The actual financial position of the company was better than expected*. It does not mean the same as *"actual"* in Spanish, which would be better rendered as *current* or *present*: *The current share value is 5% up on yesterday's price.* While the two meanings frequently coincide, meaning the mistake may not be noticed in some contexts, it can make a material difference to a sentence. *Actually, the economy is solvent* implies permanence in a manner which the Spanish sentence *"Actualmente, la empresa es solvente"* does not.

Advice. An *"aviso"* is a *warning* or a *notice*, and not *advice*. A *warning* implies danger or risk while a *notice* is merely informative.

Agree. Do not use *be* with this verb: *Experts agree that a merger is imminent*, not **Experts are agree that a merger is imminent*. However, it is correct to say *Experts are agreed that a merger is imminent*.

Along/Throughout. *Along* means over, or for the length of, and is normally applied in a physical sense: *There are cracks along the whole pipeline*. *Throughout* means during the entire time or extent: *Throughout the meeting, the atmosphere was tense*. Avoid using *along* with time: **Negative results accumulated along previous years.*

Appreciate. Include the object after the verb: *I would appreciate it if you could forward the documents for review*, or *Iberdrola appreciates customer feedback*; and not **I would appreciate if you could forward the documents for review*.

As/Such As. When providing an example, use *such as*: *Iberdrola has a presence in Latin American countries, such as Brazil*. It is incorrect to say **Iberdrola has a presence in Latin American countries, as Brazil*.

Ask/Make a Question/Enquiry. Write *ask a question* (*Parliament is asking questions about subsidies for solar energy companies*), but *make an enquiry* (*Parliament is making enquiries about subsidies for solar energy companies*).

Assist/Attend. *Assist* means *help*: *Our Customer Care Team will assist you promptly and efficiently*. It cannot be used as a synonym for *attend*. So it is incorrect to say **All Customer Care Team members must assist to training courses.* Note also the difference between *attend* (meaning *go to*): *All employees are expected to attend the meeting*; and *attend to* (meaning *deal with*): *Our Customer Care Team will attend to your queries promptly and efficiently*.

Assume. *Assume* has a narrower meaning in English than the Spanish *"asumir"*. It can be used to mean that one considers something to be true without being certain of its truth: *We assume that North Sea oil supplies will remain steady.* It should not be used as a synonym for *accept* in the sense of recognising something to be true. So, *Europe must accept that its world influence has diminished* but not **Europe must assume that its world influence has diminished*.

Attach/Enclose. Use *attach* in an email: *Please find attached the 2011 Annual Report;* and *enclose* in a letter or other written document: *We enclose the 2011 Annual Report.*

Career/Degree. Be careful when translating *"carrera"*. In English, *career* refers to one's professional path, while *degree* is used to describe university studies: *Having obtained a degree in conservation, Mr Brooks chose to pursue a career in the energy sector*.

Casuality. *Casuality* does not mean *coincidence*. In fact, *casuality* does not exist in English.

Celebrate. Refer to *holding* (not **celebrating*) meetings: *Iberdrola is holding its Annual General Meeting in two weeks*. The use of *celebrate* in English is limited to events such as weddings and birthdays.

Come Back/Go Back. In general, use *return* rather than *come back* or *go back*: *The Finance Director will return to the office on Thursday 15 June*, and not *The Finance Director will come back/go back to the office on Thursday 15 June*. This is partly a function of the general rule that verbs with particles should be avoided if possible in formal writing, and partly due to the difficulty in distinguishing *come* and *go*. If using *come back* or *go back*, the writer should consider the direction of movement relative to their own location (or the location of the person reading the document). Imagine a Madrid-based Director is in London but expected to return to Madrid. If in Madrid or

writing from a Madrid perspective, it is correct to state *The Director is in London but will come back to Madrid within the next two weeks* (it is incorrect to use **go back* in this sentence). If in London or writing from a London perspective, it is correct to state *The Director is in London but will go back to Madrid within the next two weeks* (it is incorrect to use **come back* in this sentence).

Commitment/Compromise. A *compromise* is where two parties reach an agreement: *After negotiations, the buyer and seller reached a compromise on the price.* The Spanish word *"compromiso"* is better translated as *commitment*: *Iberdrola has made a commitment to promote corporate social responsibility measures within the supply chain.*

Confirm. Avoid writing **confirm someone*: **We confirm you that the incident will not be repeated* should be written: *We confirm that the incident will not be repeated.* It is almost never necessary to identify the recipient of the confirmation, but in the case that it is, use *confirm to someone*: *We confirmed to the court that the problem had only occurred once.*

Congress. "*Congreso*" is used more broadly in Spanish than *congress* in English. Consider using *conference* or *seminar*, both of which refer to smaller-scale participative meetings for the dissemination of information (*seminar* tends to refer to less formal meetings). *Congress* tends to be used for larger meetings, often attended in a representative context, usually held on a recurring basis, and generally concerned with taking decisions or creating rules or guidelines. These are contextual differences and usage may vary.

Construe/Construct. *Construe* means to interpret something: *The courts construed the contract as binding on the parties. Construct* means to build something: *Iberdrola constructs buildings around the world through its Engineering & Construction subsidiary*. The noun form of both verbs is *construction*.

Consume/Consumption. Be careful not to use *consume* as a noun. It only functions as a verb. The noun form, equivalent to "consumo", is *consumption*.

Convenient/Advisable. *Convenient* is often a false friend. Use *advisable* as a translation for *"conveniente"* where saying something is a good idea: *It would be advisable to review the report*

prior to the meeting; and not **It would be convenient to review the report prior to the meeting. Convenient* means *suitable or easily accessible*: *The meeting will be held on Tuesday or Wednesday, whichever is more convenient for the sales director; The hotel's location is convenient for business travellers.*

Critic/Critical/Criticism. The noun *critic* refers to a person: *Many critics of nuclear energy point to its imperfect safety record. Criticism* is the abstract noun referring to the fact of being criticised: *Nuclear energy has attracted much criticism in recent decades due to its imperfect safety record.* The adjective *critical* can mean *serious* (*the financial situation within the company is currently critical*) or can describe a perspective (*commentators have been critical of the latest regulations relating to tidal energy*).

Defend/Argue. *Defend* cannot always be used as a synonym for the Spanish term *"defender"*. Where the meaning is *claim* or *maintain*, these verbs should be used: *The company claims that it acted in accordance with best practice*, but not **The company defends that it acted in accordance with best practice.* Use *defend* with a noun such as *position*: *The company defends its position with relation to its actions.*

Demand/Claim. *"Demanda"* should normally be translated as *claim* and not *demand*. So: *If you would like to lodge a claim, you can contact us by telephone*; but not **If you would like to lodge a demand, you can contact us by telephone. Demand* should be used as a translation for "exigir".

Denounce/Report. Crimes and infringements are *reported* to the police or relevant authorities. The word *denounce* is not an appropriate substitute in this context, and cannot be used as a direct translation of *"denunciar"*. *Denounce* has a more generalised meaning in English, similar to *criticise*: *The media denounced the actions of the British government in cutting subsidies for the solar industry.*

Discuss. The verb *discuss* and the noun *discussion* do not have negative connotations in English, but are neutral or positive in meaning. Use *disagree* or *argue* (noun forms: *disagreement* and *argument*) to convey a negative impression similar to the Spanish "*discutir"* and *"discusión".* So, if remaining neutral as to the content of the meeting, *The meeting involved a constructive discussion*

about billing; but, if wishing to stress the negative aspect, *The meeting ended up in a serious argument about billing*.

Economic/Economical. Be careful not to use *economical* when referring to the economy. The correct adjective in this context is *economic*: *The economic crisis is projected to continue through 2012*. Where referring to the situation of a private individual or company, we tend to use *financial* rather than *economic*. So: *Due to financial difficulties, the company has declared insolvency*, rather than **Due to economic difficulties, the company has declared insolvency*. Use *economical* to refer to something relatively cheap or efficient: *As the technology develops, solar power will increasingly represent an economical source of energy*.

Energy/Energetic. *Energetic* is an adjective meaning with a lot of energy: *Leo is an energetic and enthusiastic employee*. Use *energy* as the adjective meaning relating to energy: *The government's current energy policy aims for coherence and consistency*.

Eventual. *Eventual* means after a long (or longer than expected) period of time: *In the public sector, energy was supplied inefficiently and at unnecessarily high cost for decades. Eventually, the sector was privatised with the aim of improving efficiency and reducing cost.* It should not be used as a synonym of *possible*, or with a meaning similar to *occasional*.

Evidence. Evidence is an uncountable noun. So: *Based on the evidence provided, the wind farm will be profitable*, not: **Based on the evidences provided, the wind farm will be profitable.*

Expose. *Expose* is not a good translation of *"exponer"*. Use *set out*: *This report sets out the arguments for investing in photovoltaic energy*, not **This report exposes the arguments for investing in photovoltaic energy.*

Fall/Fall down. Do not use *fall down* metaphorically when referring to markets, prices, values, and so on: *The IBEX fell by 7% yesterday*, not **The IBEX fell down by 7% yesterday*.

Familiar/Family. *Familiar* does not mean relating to family in English. Hence, *Garvey & Brothers is a family business*, not **Garvey & Brothers is a familiar business*. *Familiar* means that something is

well known to the writer: *Inconsistency of energy supply to the grid is a familiar problem related to use of renewable sources.*

Finalise/Finish. *Finalise* and *finish* both mean end, but using *finalise* implies there is something more to be done: *The company has finalised its 2010 Annual Report* (and now needs to present it to the shareholders); *We are currently finalising our tender offer* (prior to submission). The spelling is different in American English: *finalize.*

Foreseen. Do not use *foreseen* as a synonym for *previsto* when referring to legal provisions: *The tariff shall be applied as established by law*, not **The tariff shall be applied as foreseen by law*.

Fulfil/Fill in/out/Complete. *Fulfil* means to achieve something or to meet an obligation: *Iberdrola has fulfilled all its pledges in relation to supply of renewable energy in 2011; The tender offer fulfils all relevant criteria. Fill in* (used more in the United Kingdom) and *fill out* (used more in the United States) both refer to completion of forms: *Having filled in/out the relevant forms, the Company Secretary submitted the application.* It is incorrect to write **Having filled the relevant forms, the Company Secretary submitted the application.* In a formal document, you should avoid using phrasal verbs and hence the verb *complete* may be more appropriate: *Having completed the relevant forms, the Company Secretary submitted the application.*

Have Sense. This phrase is incorrect; for "t*ener sentido*", use *make sense*: *It makes sense to move toward renewable energy sources over a period of time rather than overnight.*

Have/Give Reason. Do not translate *"tener razón"* directly: **The supporters of nuclear energy have the reason* is not correct, but *The supporters of nuclear energy are right* is. Similarly, in legal or quasi-legal proceedings, *"dar la razón"* should not be directly translated as **give the reason*. It is appropriate instead to write: *The judge found in favour of the claimant;* or *The committee found against the complainant.*

Historic/Historical. While *historical* merely means belonging to or relating to history (*The site could not be built on because it contained ruins of historical interest*), historic means particularly

significant or unprecedented (*Iberdrola announced a historic deal yesterday*, not **Iberdrola announced a historical deal yesterday*).

In accordance with/according to. Use *in accordance with* to indicate that a matter referred to has mandatory effect: *The work must be carried out in accordance with the client's specific instructions*. Use *according to* when reporting or citing something: *According to the latest figures, unemployment increased by 4% in the last quarter.*

Inconsequential. If something is *inconsequential*, it lacks in importance: *The meeting was inconsequential as we failed to reach any conclusions on the matters discussed*. Do not use *inconsequential* as a translation of *"inconsecuente"*. Rather, use *contradictory*: *The document does not make logical sense, and is contradictory in several places.*

Know/Meet. *Know* is not generally used as a verb describing the first time one *meets* someone: *It was interesting to meet the Middleton representatives*, rather than **It was interesting to know the Middleton representatives*. The confusion arises due to the Spanish verb *"conocer"*. Remember that, in English, *know* describes a permanent state rather than a single event.

Known/Well-known. Use *well-known* rather than *known* to distinguish a popular level of recognition: *The CEO of the Company is a well-known figure in the finance sector*, rather than **The CEO of the Company is a known figure in the finance sector*.

Latest/Last. Use *latest* when meaning most recent: *According to the latest forecasts, 2012 will see a continued recession*, not **According to the last forecasts, 2012 will see a continued recession.* Use *last* when meaning final: *In the last quarter of 2011, gross margin rose by 3.5%*.

Miss/Lose. *Lose* cannot always be used as a translation of *"perder"*. Meetings, appointments, and journeys are all *missed*: *We missed the 9pm train so we will arrive home late*, and not **We lost the 9pm train so we will arrive home late*; *The Finance Director regrets having to miss Thursday's meeting*, and not **The Finance Director regrets having to lose Thursday's meeting*. Use *lose* where the location of something is not known, or as the opposite of *win*.

New/News. *New* can only be used as an adjective: **This is an important new*, **This new is important* are both incorrect. *"Una noticia"* is *news*, an uncountable noun: *This is important news*. Note, then, that it is always incorrect to say **These are interesting news*. To make the noun countable, use *piece*: *We have several pieces of news; There are two major pieces of news*.

Particular. The English word *particular* is used as a synonym of *specific*. So one looks for a *particular solution to a problem*. It cannot be used as a synonym for the Spanish *"particular"*, which is better translated as *private*: *The best way to improve one's English is to take private classes*.

Person/Persons/People. As the plural of *person*, use *people*. *Persons* is normally only used in a legal context (frequently meaning legal persons, including entities such as companies): *The following persons shall be parties to this contract.... Persons* is sometimes still used in formal contexts: *No more than eight persons shall use this lift at any one time*. But for the purposes of Iberdrola documents, *people* is the more appropriate term.

Pessimist/Pessimistic. *Pessimist* is the noun, while *pessimistic* is the adjective (the same distinction operates between *optimist* and *optimistic*). Hence, it is incorrect to write **Experts are pessimist regarding world oil reserves*.

Pilot/Driver. *Pilot* is only used in the context of aeroplanes in English. Use *driver* when talking about cars, buses, or trains (and *captain* when referring to vessels).

Political/Politician. Remember that *political* is the adjective (*The level of subsidies for renewable development is a political question*) while *politician* is the noun describing the person (*All government ministers are politicians*), and *politics* is the abstract noun (*Politics is a complicated business*).

Pretend. *Pretend* cannot be used as a synonym for the Spanish *"pretender"*. "La Fundación Iberdrola pretende desarrollar iniciativas que contribuyan a mejorar la calidad de vida de personas" does not translate as **The Iberdrola Foundation pretends to develop initiatives which contribute to improving people's quality of life*. This sentence would mean that it does not really develop such initiatives: the English term *pretend* means *"fingir"*. The better translations are *aim*

or *seek*: *The Iberdrola Foundation aims/seeks to develop initiatives which contribute to improving people's quality of life.*

Proof. *Proof* is an uncountable noun in most cases. So: *The proposal is interesting, but we need proof of value to proceed*, but not **The proposal is interesting, but we need proofs of value to proceed. Proof* only becomes countable when referring to *mathematical proofs*.

Proper. *"Propio"* cannot be translated as *proper*. So the Spanish phrase *"La propia empresa tiene que pedir la exención fiscal"* cannot be translated as **The proper company must request the tax exemption*. The correct translation is: *The company itself must request the tax exemption*. The word used will vary depending on whether the person referred to is male or female, singular or plural (*"las propias personas"* translates as *the people themselves*, *"el propio hombre"* is *the man himself*, while *"la propia mujer"* would be *the woman herself*). The English word *proper* means *appropriate*: *Notice of delays must be provided through the proper channels; Directors must show they are fit and proper persons in order to be appointed.*

Recipient/Receptacle. The correct translation of the Spanish term *"recipiente"* is *receptacle*: *We need an appropriate receptacle to store this liquid.* A *recipient* in English receives something, like an email, letter, or invitation: *All recipients of the email regarding Friday's meeting must respond with details of availability.*

Reform/Refurbish. We tend to use *reform* in an abstract sense, rather than relating to physical entities such as buildings, and in this sense it differs from the Spanish verb *"reformar"*. For physical entities, the word *refurbish* is more frequently used. So: *Iberdrola is refurbishing its offices*, and not **Iberdrola is reforming its offices,* which would have a more figurative meaning, perhaps referring to an alteration in best practice policies in the workplace.

Reject/Refuse. The meaning of these verbs is similar. Note, however, that refuse can be used with a noun (*The bank refused the loan application*) or a verb (*The bank refused to grant the loan application*). Reject, meanwhile, can only be used with a noun (*The bank rejected the loan application*, but not **The bank rejected granting/to grant the loan application*). Note also that *reject* tends to carry an implication that something is unsuitable, invalid, or in some way wrong: it may be considered more pejorative than *refuse*.

Rise/Raise. If the government *raises* taxes, taxes *rise*. But it is incorrect to write that ** the government rises taxes*, or that ** taxes are raising*. *Raise* always requires an actor, whereas *rise* does not: *Sea levels are slowly rising*.

Sensible/Sensitive. *Sensible* has a meaning similar to *intelligent* or *reasonable*: *Investment in renewables represents a sensible approach to energy policy*. It does not mean the same as the Spanish word *"sensible"*, which translates as *sensitive: Climate change is a sensitive issue*, but not ** Climate change is a sensible issue*.

Spend Time/Money. It is correct to write *Iberdrola representatives spent several days in Chicago* but not ** Iberdrola representatives spent in Chicago several days*. The verb *spend* is directly followed by the time period (or the amount of money). Conversely, when using the verb *be*, it is correct to write *Iberdrola representatives were in Chicago for several days*, but not ** Iberdrola representatives were (for) several days in Chicago*. The verb *be* is followed by the place and then the time period.

Steal. One steals something and not someone. So: *The office was burgled and thirty PCs were stolen; I had my bag stolen yesterday*; but not ** I was stolen on the metro yesterday.*

Still/Already/Yet. These three terms may be used to translate *"todavía"*, *"ya"*, or *"aún"*, depending on context. Use *still* when something continues to happen, whether in positive or negative sentences: *Companies are still developing new technology despite the removal of public subsidies*; *Companies are still not developing new technology despite the introduction of subsidies*. Use *yet* when something has not happened, or for questions: *Companies are not yet developing new technology despite the introduction of subsidies*; *Are companies developing new technology yet?* But not ** Companies are yet developing new technology due to the introduction of subsidies*. Use *already* in positive sentences to indicate something is happening earlier than expected or has happened before now: *Companies are already developing new technology due to the introduction of subsidies; Subsidies have already had an impact on the development of new technology.*

Subject to/Subjected to. Use *subject to* with regulations, taxes, discussions, inspections, or conditions: *The findings of our report are subject to change in the event of new information coming to light; Companies infringing the regulations are subject to fines*. Use *subjected to* less frequently,

to describe being treated in a particular (usually negative) way: *Customers should not be subjected to unnecessary delays in correspondence.*

Theorical/Theoretical. The adjective form of theory is *theoretical*, not **theorical* (this word does not exist).

Threat/Threaten. Avoid confusing the verb *threaten* and the noun *threat*: *Recession is threatening global economies* or *Recession poses a threat to global economies*, but not **Recession is threating global economies* or **Recession poses a threaten to global economies.*

Travel/Trip. *Travel* functions as a verb and an abstract noun: *It is useful to travel to the various Iberdrola offices to get an idea of how the company functions; Travel broadens the mind.* It should not be used to refer to specific *"viajes"*. Instead, use *trip* (normally referring to the entire "*viaje*"): *Our trip to Barcelona was rewarding and we made several contacts;* or *journey* (normally from A to B): *The journey was long and tiring but we finally arrived at 9pm.*

Unless/Except. These terms may be confused when translating *"salvo"*. It is correct to write: *Every year has been profitable except 2008.* It is incorrect to write: *Every year has been profitable unless 2008.* Use *unless* in conditional sentences only: *Unless the financial climate changes, 2012 will be a slow year for economic growth,* but not **Except the financial climate changes, 2012 will be a slow year for economic growth.*

7.2.2. Conjunctions and Linking Language

General stylistic and grammatical issues relating to the use of conjunctions are covered in the main part of this Guide (see sections 4.1.6, 4.3, and 6.8). In this section, we only highlight specific examples of conjunctions and linking language which tend to cause difficulties for Spanish speakers when using English:

a) *On the other hand.* This expression is not always an appropriate translation of "por otro lado". *On the other hand* always means conversely, and never additionally. So it is inappropriate to state: **2010 was a successful year. On the other hand, 2011 saw another strong financial*

performance. Use *additionally* or *moreover* to provide more information with a similar tone. **In the other hand* is incorrect.

b) *Although/even though*. Both phrases have a similar function, but the choice between *although* and *even though* depends on the degree of contrast. So: *Although 2010 was disappointing, 2011 was successful*; but *Even though 2010 was a disastrous year, 2011 was successful*. Using *even though* places greater emphasis on the difference between the two statements.

c) *In spite of/despite*. These terms mean the same thing, but it is incorrect to write **despite of*. So: *In spite of/Despite the problems with supply of materials, construction of the new company headquarters will be completed on time*; but not **Despite of the problems, construction will be completed on time.*

d) *Notwithstanding. Notwithstanding* is used with a noun or noun phrase, and never alone. So: *Notwithstanding the company's recent financial difficulties, the wind farms represent a good investment opportunity*; or *The company has recently had financial difficulties. Notwithstanding this, it represents a good investment opportunity*; but not **The company has recently had financial difficulties. Notwithstanding, it represents a good financial opportunity*; or **Notwithstanding the company has recently had financial difficulties, the wind farms represent a good investment opportunity*.

e) *Because/Because of. Because* is followed by a clause: *Investment fell because credit was difficult to obtain. Because of* is followed by a noun or noun phrase: *Investment fell because of difficulties obtaining credit.* Do not confuse the two: **Investment fell because of credit was difficult to obtain;* **Investment fell because difficulties obtaining credit.*

f) *For*. Do not use *for* as a synonym for terms such as *due to, owing to* or *because of*. Sentences such as **Oil prices have increased for the instability in the Middle East are incorrect.*

g) *Owing to/due to. Owing to* and *due to* must be followed by a noun or a noun phrase: *Owing to poor recent weather, supply has been intermittent*; *The power station is temporarily closed due to the gale force winds in Scotland*. Do not use a verb phrase: **Owing to we have experienced poor*

weather, supply has been intermittent; **The power station is temporarily closed due to there have been gale force winds in Scotland.*

h) **The reason because.* Avoid using this phrase. It is correct to write *the reason* alone (even writing **the reason why* is unnecessary): *The reason it is important to consider changing energy sources relates to the climate.*

7.2.3. Prepositions

Many verbs and phrases can only be used with specific prepositions. Particularly where the preposition used in a phrase differs in Spanish and English, this can cause problems. The following table sets out examples of mistakes with prepositions caused by differences between English and Spanish:

Correct	*Incorrect
at a moment/point/level/time	*in a moment/point/level/time*
base on	*base in*
comment on something	*comment something*
concentrate on	*concentrate in*
consist of	*consist in (Normally but not always incorrect. Use a dictionary if unsure)*
depend on	*depend of*
discriminate against someone	*discriminate someone*
focus on	*focus in*
fulfil something (but note: comply with something)	*fulfil with something*
impose on	*impose to*
invest money/time in something (but note: spend money/time on something)	*invest money/time on something*
let something happen (but note: allow something to happen)	*let something to happen*
make something happen (but note: cause something to happen)	*make something to happen*

Correct	*Incorrect
on a scale	*in a scale*
pending something	*pending of something*
think about/of	*think in*
to an extent/to a degree	*in an extent/in a degree*

There are many more complicated examples of difficulties with prepositions, where the preposition used varies depending on the intended meaning. The following non-exhaustive list of verbs provides explanations and examples of sentences using prepositions correctly and incorrectly:

Ask. One asks someone *for* or *about* something, or *to do* something. One does not **ask to someone. The committee asked the research team for more information; The committee asked the research team about the project; The committee asked for more information about the project; The committee asked the research team to provide more information about the project; *The committee asked to the research team for information; *The committee asked information to the research team.*

Buy. One *buys something (for someone) from someone/somewhere to do something.* One does not **buy something to someone or somewhere.* So: *The company has bought several wind farms from competitors in recent years*, and not **The company has bought several wind farms to competitors in recent years.* Another example: *The company has bought the farms to increase its asset portfolio* is better than **The company has bought the farms for increasing its asset portfolio.*

Pay. One *pays for* something one wants, and *pays something/someone* out of obligation: *pay an employee, a fine, a bill, a cheque, an invoice, a consultant, etc.; pay for a hotel room, a meal, information, advice, etc.*

Prepare. When using *prepare*, consider whether it is necessary to insert the preposition *for*Without the preposition, the preparation refers to the object: *The accountant has prepared the Quarterly Report.* With the preposition, the preparation refers to the person: *The directors are preparing for the Annual General Meeting.* The first sentence could be extended to explain who benefits from the preparation: *The accountant has prepared the Quarterly Report for the company.*

Remind. Someone is reminded to do something: *We remind customers to submit any queries to our Customer Service department.* Someone can be reminded about something: *We remind customers*

about our special discount rates for advance payments; or reminded of something: *It is advisable to set an alarm to remind oneself of approaching deadlines; Employees have been reminded of their responsibilities in relation to the provision of quality customer service.* Never write that someone has been reminded to something: **Employees were reminded to their responsibilities.*

Vote. Never use **vote someone* or **vote something*. *Vote* always requires a preposition if followed by a verb or noun. It is possible to *vote (not) to change a law*, to *vote for or against a political candidate or proposed measure* or to *vote on an issue* (which simply describes the action of voting without providing information regarding the direction of the vote).

Wait. Wait *for* a bus, or a person, or a meeting to begin. Wait *to* do something, receive news, or see someone. *Never wait *to* someone.

Work. Be careful when translating "trabajar en". One works *on* a project or a document, but *in* an office, a team, or a department.

There are many other common mistakes in the use of prepositions. Below is a non-exhaustive list of areas where mistakes are possible. Consult a dictionary (see section 8.4) if unsure:

a) *Media*. Depending on the type of media referred to, the correct preposition changes. Big news stories are published *in newspapers on the front page* (not **on newspapers in the front page*). Sales figures are contained *in a document on page 48* (not **on a document in page 48*). Information regarding Iberdrola's renewables policy is available *on the internet* (not **in the internet* or **on/in internet*). Broadcasts are made *on the radio* or *on television*.

b) *Time*. Use *at* to refer to hours of the day: *The meeting begins at 8:30am*. Use *on* to refer to days and dates: *The acquisition was completed on 13 June*; *The Annual General Meeting is being held on Friday*; *Iberdrola publishes its new report on sustainability on Wednesday, 17 October.* Use in to refer to longer periods such as months, years, or decades: *The new regulations are due to be implemented in April; Iberdrola topped a Climate Leadership Index measuring responsiveness to climate change in 2007; Natural gas usage increased considerably in the 1980s*.

c) *Location*. It is possible to refer to being *at* or *in* most locations such as offices, conferences, construction sites, stations, and so on. The difference relates to the emphasis. Using *in*

emphasises that one is literally inside the location, whereas *at* is more appropriate as a general term. So, in a press release for example, it is better to write *Iberdrola representatives were at Milldale wind farm yesterday to sign an agreement* than **Iberdrola representatives were in Milldale wind farm yesterday to sign an agreement.*

d) *Changes in number and percentage*. When referring to increases or decreases in amounts, be careful to choose the correct preposition. *Iberdrola's first half earnings rose (**by**) 6.6% **to** $1.5636 billion; Recurring profit rose **by** 9.4%; There was a 3.2% net reduction **in** operating costs; 2011 saw a 1.5% rise **in** first half revenues; Iberdrola maintained liquidity **of** over $10.35 billion; There was a rise **of** more than $800 million **in** equity **to** more than $32.2 billion.* As a rule, then: a change *of* %/amount *to* amount; a change *in* something; change *by* %/amount.

e) *In/Into*. Using *in* implies a state whereas using *into* implies a change of state. For this reason, it is better to use *into* with verbs such as *translate, change, separate, divide, split*, and other verbs with a sense of change. Conversely, it would be incorrect to write **The company is into the top ten energy suppliers worldwide.* Using *be* with *into* is normally incorrect.

f) *Phrasal verbs*. In formal written English, unless the phrasal verb in question is commonly accepted as a formal or technical term (*set up, set off*, etc.), avoid phrasal verbs and use an alternative (usually a Latinate verb). See section 3.7.6 f) regarding the use of phrasal verbs as nouns.

g) *Passive voice*. Avoid making the mistake of using *for* instead of *by* in passive sentences where the actor is identified: *The site was purchased by Iberdrola*, not *the site was purchased for Iberdrola*. In any case, you should try to use the active voice where possible, so the sentence should be: *Iberdrola purchased the site.*

7.2.4. Do and make

Choosing between *do* and *make* is difficult for Spanish speakers. As a general rule, *do* refers to more abstract concepts (*Iberdrola does its best to develop clean energy sources; Our focus is on doing more business in the BRIC economies*) while *make* is more concrete (*The factory makes clothing).* This rule cannot be reliably applied in all contexts, however. In case of doubt, try to use another verb (instead

of *We have made attempts to contact all personnel*, write *We have attempted to contact all personnel*, or instead of writing *They have made an error*, write *They have committed an error*).

The following table lists some of the more common nouns used with *do* and *make*:

Do	Make	
business	*amends*	*appointments*
damage	*arrangements*	*an attempt*
favours	*changes*	*decisions*
harm	*errors*	*exceptions*
one's best	*excuses*	*an impression*
research	*inquiries*	*mistakes*
something right/wrong	*offers*	*phone calls*
studies	*a point*	*profits/losses*
tests	*purchases/sales*	*suggestions*

8. Annexes

8.1. List of abbreviations used frequently in documents relating to energy

Abbreviations—with the exception of certain acronyms—are generally written in upper case, independently of how the words forming the expression are capitalised. The first use of an abbreviation should be accompanied by the complete expression in the following manner: *We have submitted our views to the Electrical Energy Association (EEA) and are waiting for their response.* If referring to a particular national body with a non-English title, retain the original language for the abbreviation: *In July, the Banco Nacional de Desarrollo (BNDES) agreed the first loan for Belo Monte project, amounting to BRL 1.1 billion.* If the reference is to a particular term, translating a term into English while stating the original term and abbreviation in parentheses may result in a better-drafted sentence: *In Spain there was an increase of 7.2%, the result of higher regulated compensation which was definitivelyf ixed after establishment of the Reference Network Model (Modelo de Red de Referencia, abbreviated as MRR), negatively affected by positive settlements in the third quarter of 2010.*

The following list of abbreviations does not include abbreviations known and commonly used in general English (*NGO, VAT,* etc.). Rather, it focuses on abbreviations relating to the energy and environment sectors and appearing frequently in Iberdrola documents. Major European and international energy bodies are included, but the list is not exhaustive. For more detail concerning references to foreign terminology and bodies, see section 3.4. For specific examples of approved abbreviations of Spanish terminology and bodies, see Section 8 of the Iberdrola Style Guide for Spanish.

List of abbreviations

AAU: Assigned Amount Units

AFV: Alternative fuel vehicle

ANSI: American National Standards Institute

APE: Area of potential effect (electricity)

API: American Petroleum Institute (oil)

ATC: Available transfer capacity

AVR: Automatic Voltage Regulator (electricity)

BA: Biological Assessment

BACT: Best Available Control Technology

BOE: Barrel of oil equivalent

BRIC: Brazil, Russia, India and China

C&I: Commercial and industrial customers (Electricity transmission)

CA: Carbon Abatement

CAIDI: Customer Average Interruption Duration Index

CC: Combined cycle

CCPP: Combined cycle power plant

CDM: Clean Development Mechanism

CEEC: Central and Eastern European Countries

CEP: Country Environmental Profile

CEPS: Centre for European Policy Studies

CER: Certified Emission Reduction

CERA: Cambridge Energy Research Associates

CFTC: Commodity Futures Trading Commission

CHP: Combined heat and power

CNG: Compressed natural gas

CPI: Consumer Price Index

CSD: Commission for Sustainable Development (UN)

E&D: Exploration and development expenses

EA: Environmental (impact) assessment

EAEC: European Atomic Energy Community

EBITDA: Gross Operating Profit

ebIX: European forum for energy Business Information eXchange

EC: European Commission

ECB: European Central Bank

EEC: European Energy Community

EFET: European Federation of Energy Traders

EIB: European Investment Bank

EMEC: European Marine Energy Centre

ENTSO-E: European Network of Transmission System Operators for Electricity (use in preference to ETSO)

ENTSOG: European Network of Transmission System Operators for Gas

EPA: United States Environmental Protection Agency

EPCIP: European Programme for Critical Infrastructure Protection

ERGEG: European Regulators Group for Electricity and Gas

EUEF: European Union Energy Facility

EUEI: European Union Energy Initiative

FAC: Fuel Adjustment Clause

FRS: Financial Reporting System

GATT: General Agreement on Tariffs and Trade

GEF: Global Environmental Facility

GHG: Greenhouse gas

GIC: Gross Inland Consumption

GMO: Genetically modified organism

GNSED: Global Network for Sustainable Energy Development

GTCC: Gas Turbine Combined Cycle

GWP: Global Warming Potential

HGTR: High temperature gas cooled reactor (nuclear)

IEA: International Energy Agency

IEEE: Institute of Electrical and Electronics Engineers

IEPE: Institute of Energy Policy and Economics

IEM: Internal Energy Market (EU)

IET: International emission trading

IGCC: Integrated coal gasification combined cycle

IIASA: International Institute for Applied System Analysis

IPCC: Intergovernmental Panel on Climate Change

IRENA: International Renewable Energy Agency

JI: Joint Implementation

LNG: liquefied natural gas

LWR: Light water reactor

NBP: National Balancing Point

NGV: Natural gas vehicle

NYSEG: New York State Electric & Gas Corporation

O&M: Operation and Maintenance

OECD: Organisation for Economic Cooperation and Development

OPEC: Organisation of Petroleum Exporting Countries

PEM: Proton Exchange Membrane

POLES: Prospective On Long Term Energy Systems

REEEP: Renewable Energy and Energy Efficiency Partnership

RES: Renewable energy source

R/P: Reserve on Production

RMU: Removal Units

SAIFI: System Average Interruption Frequency Index

SFC: Solid oxide Fuel Cell

SSSI: Site of Special Scientific Interest

TEN: Trans-European Networks (TEN-E: Trans-European Energy network)

TSO: Transmission system operator

UKAEA: United Kingdom Atomic Energy Authority

UKTSOA: United Kingdom Transmission System Operators Association

UNCCD: United Nations Convention to Combat Desertification

UNDESA: UN Department of Economic and Social Affairs

UNDP: United Nations Development Programme

UNEP: United Nations Environment Programme

UNFCCC: United Nations Framework Convention on Climate Change

URR: Ultimate Recoverable Resource

US-DOE: US Department of Energy

USGS: United States Geological Survey

WANO: World Association of Nuclear Operators

WEC: World Energy Council

WHO: World Health Organisation

WTO: World Trade Organisation

WWEA: World Wind Energy Association

WWF: World Wildlife Fund

8.2. Frequently used conventional abbreviation

a.m.	ante meridiem
acc., a/c	account
admin.	administration
art.	article
Ave.	avenue
BCC	blind carbon copy
b/w	black and white
CC	carbon copy; secondary email address
c/o	care of
cf	compare (confer)
ch.	chapter
cl.	clause
Co.	company
col.	colour
dept.	department
Dr.	doctor
ed.	editor, edited by
e.g.	exempli gratia
esq.	esquire
et al	et alii; "and other things"
etc.	et cetera
ext.	extension
FAO	for the attention of
fig.	figure
gov.	government, governmental
HR	Human Resources
ibid.	ibidem
id.	idem; something mentioned previously
i.e.	id est
llp**	limited liability partnership
ltd.	private limited company

max.	maximum
min.	minimum
mob.	mobile telephone number
Mr.	Mister
Mrs.	Missus
n/a	not applicable
no., num.	number
op. cit.	opus citatum est
p., pg., pp.	page, pages inclusive
PA	public address; personal assistant
para.	paragraph
plc**	public limited company
PR	Public Relations
p.s.	post script
p.m.	post meridian
pop.	population
prof.	professor
rd.	road
reg.	register, registration, regulation
s.	section
soc.	society
Sq.	square
St.	street
tel.	telephone
v., vs	versus
viz.	videlicet; namely; “that is to say”
Vol.	volume

8.3. How to correctly cite printed and electronic documents

There are various ways to present bibliographic references. Whichever approach is adopted, the primary criterion of any source citation is to provide sufficient information to allow readers to access sources consulted or, where materials are not readily available, to identify the sources used. Consistency is crucial: all citations in a particular report or document should be presented in the same manner. Footnote references should be provided throughout the text, with a bibliography at the end of the text.

When citing electronic sources, references to a URL should be provided wherever possible. The date of consultation of an electronic source should be included in the reference for completeness. A URL alone is insufficient; the URL should be provided in addition to the full facts of publication, as set out below in section 8.3.3. You may also wish to archive a copy of an electronic source at the date of consultation.

The initial capital is used for all words except prepositions, conjunctions and articles (see section 3.2.3 relating to titles of published works). This is not necessarily the case in Spanish, for example, where the normal rules of capitalisation are followed. Where citing Spanish or other foreign language sources, adhere to the rules of that language in relation to capitalisation but retain the below recommended forms of citation.

See section 3.8.2 for use of italics. Where referring to journals, use capitals for all words except articles, conjunctions, and prepositions: *Solar Energy Journal, Journal of Applied Meteorology and Climatology, Journal of the Atmospheric Sciences, European Journal of Biochemistry,* etc.

Use quotation marks when referring to titles of smaller works such as chapters and articles.

8.3.1. Books

Name, Surname: *Title of book in italics (edition)* (city: publisher, year of publication), page number(s).

> Godfrey Boyle: *Renewable Energy: Power for a Sustainable Future (2nd Edition)* (Oxford: Oxford University Press, 2004), 24-25.

In a bibliography, the names of the authors are inverted and capitalised and round brackets are removed.

> BOYLE, Godfrey: *Renewable Energy: Power for a Sustainable Future (2nd Edition)*, Oxford: Oxford University Press, 2004.

8.3.2. Journal Articles

Name, Surname: "Title of Article", *Title of Journal*, issue information (volume, issue number, date, etc.), page reference.

> Arnulf Jager-Waldau, Marta Szabo, Nicolae Scarlat, and Fabio Monforti-Ferrario: "Renewable Electricity in Europe", *Renewable and Sustainable Energy Reviews* (Volume 15, Issue 8, October 2011), 3703-3716.

Invert and capitalise the names of the authors in a bibliography entry, and remove round brackets.

> JAGER-WALDAU Arnulf, SZABO Marta, SCARLAT Nicolae, and MONFORTI-FERRARIO Fabio: "Renewable Electricity in Europe", *Renewable and Sustainable Energy Reviews*, Volume 15, Issue 8, October 2011, 3703-3716.

8.3.3. Electronic Sources

Electronic sources follow the same citation rules as explained above, with the additional requirement of a URL and a date of consultation.

> W.M. Adams and S.J. Jeanrenaud: *Transition to Sustainability: Towards a Humane and Diverse World* (Gland, Switzerland: IUCN, 2008), http://cmsdata.iucn.org/downloads/transition_to_sustainability__en__pdf_1.pdf, consulted 9 January 2012.

8.3.4. Recommended Resources

Clearly, this Guide cannot address every query that may arise regarding the use of English in Iberdrola documents. For additional questions and doubts, please refer to the following resources:

a) *Grammar*. Swan's *Practical English Usage* is an excellent and comprehensive resource for both English and Spanish native speakers. Murphy's *English Grammar in Use* is also recommended for Spanish native speakers—a useful resource whether the user has a specific query or merely wishes to practice and improve their general level of English. A useful online resource is available at www.grammar.about.com, providing assistance on grammar and composition.

b) *Lexis*. Where unsure of the meaning of a word, the difference between similar words, or whether a word is appropriate in a given context, use a dictionary. Three are recommended: the *Oxford English Dictionary*, the *Collins English Dictionary* and *Merriam-Webster's Collegiate Dictionary*. The first two should be used for British English, and the third for American English. Merriam-Webster offers an online resource which also contains a useful Spanish-English section and thesaurus: http://www.merriam-webster.com/. Collins provides a similar resource at http://www.collinsdictionary.com/, with translating functions from Spanish, French and German into English and vice versa.

   As mentioned in the Style section of this Guide (refer to section 6.2.3), it is a good idea to avoid using words with the same root in the same sentence. To improve the range of vocabulary used in a piece of writing, use a thesaurus. A useful online resource, in addition to the Merriam-Webster site cited above, is http://thesaurus.com/.

c) *Spanish speakers writing in English*. In case of difficulty in understanding any part of this Guide, in addition to the above resources, you may wish to refer to the Spanish *Libro de Estilo de Iberdrola* as drafted by José Antonio González Salgado for clarification. This Guide has been drafted in order to be consistent with the *Libro de Estilo*, and as such the two guides are complementary. However, if the guides are contradictory on any particular point, follow the guidance in this Guide when writing in English.

Note that the bibliography in section 9 also contains details of other style guides and sources consulted in the preparation of this Guide, which may be of use to the reader if looking to resolve a particular query. The *Chicago Manual of Style* is especially valuable for this purpose; it is both comprehensive and easy-to-use.

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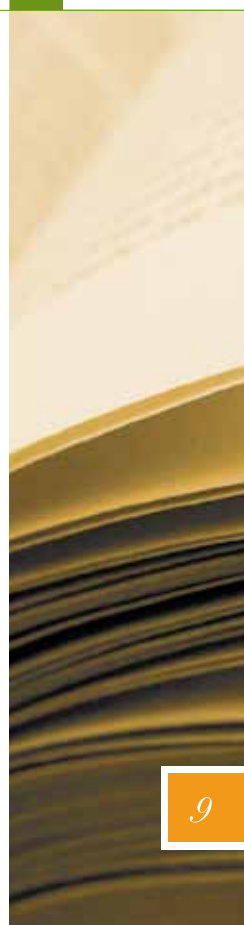

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