

Reg. No. 863/2008, CERTIFIED TRANSLATION FROM POLISH

Letterhead of SDO Skotarczak - Dąbrowski - Olech Kancelaria Prawnicza s.c. PL-70490 Szczecin, al. Wojska Polskiego 145

Szczecin, 30.09.2008

REFERENCES

SDO Skotarczak - Dąbrowski - Olech Kancelaria Prawnicza s.c. is a leading Company on the market providing the legal services for business activities.

Cooperating with Kancelaria Audytorsko – Rachunkowa ANNA ROTTER with the registered seat in Szczecin, ul. Ściegiennego 27/20 we had an opportunity to convince ourselves about the high quality of services rendered in the field of the tax consulting and accounting services for the companies.

During the cooperation that Company has proved her professionalism and reliability as a Partner and therefore we can recommend her to other entities unhesitatingly.

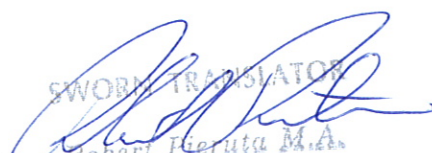
Yours faithfully

Maciej Skotarczak Ph.D., Legal Adviser, (-) illegible signature

Bartosz Dąbrowski Ph.D., Legal Adviser, (-) illegible signature

Zbigniew Olech Ph.D., Legal Adviser, (-) illegible signature

Certified to be a true and faithful translation of the shown me document in Polish.
Szczecin, 24.10.2008

SWORN TRANSLATOR

Robert Pieruta M.A.

