Tel. 0048 68 32146-58 Fax -59

To whom it may concern

Re: Jacek Komsta

Eckhard Töben Ltd is a Polish concern with 100% German share capital.

Jacek Komsta provides us with a range of accounting and advisory services.

Knowledge of the requirements of a company with foriegn capital was of the utmost importance to us in choosing a partner, and Jacek Komsta have proven to be an excellent choice.

We have always received excellent service from Jacek Komsta. We are confident that we can always rely on Jacek Komsta and hope to continue our cooperation for the foreseeable future.

Yours faithfully,

Eckhard Töben Ltd.

Ewa Töben

President of the board

Eckhard Töben Sp. z o.o. 86-004 Drzonków, ul. Przelejowa 9. NIP-PL 9291729749 Regon 978108881