

Mr. Jaroslaw Kanasiewicz
President
SYSTEM 10000 POLSKA

January.27.2012

To Whom It May Concern,

REFERENCE LETTER

The Steelmin Group has utilized SYSTEM 10000 POLSKA for financial and technical consulting services in Poland during the last 12 months.

The company provided financial analytical work, investigated the local market, and evaluated various technical solutions for our Polish project.

We were very happy with the quality of the work, professionalism and responsiveness of SYSTEM 10000 and I am happy to recommend them for similar work in Poland.

Yours sincerely,

Tony Fitzgerald

Managing Director

STEELMIN LIMITED