

Warsaw 2013.06.28

## Recommendation letter

To Whom It May Concern:

We are hereby pleased to confirm that Bilans Accounting and Consulting Company provides tax and HR advisory services to CPECC

Bilans provides us advisory and consulting service for the project "Elektrownia Jaworzno III" (Jaworzno Power Plant III)

We are satisfied with our current cooperation. We appreciate Bilans professionalism, good knowledge of specialist in tax and HR support and high level of provided service. Hence we recommend Bilans Accounting and Consulting Company, as reliable provider of tax and HR advisor service.

CPECC will continue cooperation with Bilans for tax and HR service for our projects in Poland

Sincerely yours,

