



To: Centre of Tax Expertise & Audit LLC (Saint-Petersburg)

Dear Sirs,

The worldwide network of independent auditors, business advisers and consultants, Nexia International, hereby agrees with and confirms the membership of Centre of Tax Expertise & Audit LLC (Saint-Petersburg).

The issues, concerning the sublicense agreement on NEXIA brand name use, and all other issues of your cooperation in the network are settled by Nexia CIS, the official representative of our network in the territory of Russia and CIS countries.

A handwritten signature in blue ink, appearing to read "Nigel Hodges", is written in a cursive style.

Nigel Hodges F.C.A.  
Executive Director