

CLIENT'S REFERENCE LETTER

December 13, 2006

To: K.R. Audyt Sp. z o.o.
Poselska 7/2
03-931 Warsaw

Re: Fiscal representation services in Poland

To Whom It May Concern:

On behalf of Eltek Energy SA and its Principals and Officers, we have known and worked with Tadeusz Robinski and his company, K.R. Audyt Sp.z o.o., for several years.

In that period we have always found Tadeusz Robinski to operate in the highest ethical standards, and certainly he has not to our knowledge been involved in any bribery or other unethical behavior. We wholeheartedly recommend him and his company as an excellent partner whose conduct will always be above reproach.

I may be reached directly at +47 3220 3234 for additional information.

Sincerely,
Eltek Energy AS



Pål Skistad
Finance Director