

KR Audyt Group  
ul. Poselska 29  
03-931 Warsaw  
Poland

## RECOMENDATION

To Whom It May Concern

As a Business Planing and Administration Director of Elpida Memory (Europe) Sàrl I have been co-operating with KR Audyt for the last months. The company is authorised to provide VAT fiscal representation services to Elpida Memory in Poland.

KR Audyt is a highly qualified outsourcing company with broad experience in relevant VAT matters. We can rely on the company to deliver all required documents properly prepared and in a timely fashion. KR Audyt is also our esteemed advisor for new VAT projects in Poland.

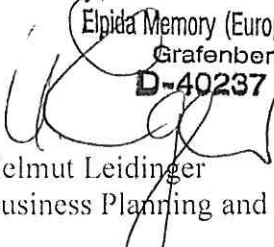
In addition, we have found the staff very friendly and professional in their support. We maintain close communication with the company's VAT advisors and they are always ready to be of service.

We have always found KR Audyt to operate to the highest ethical standards, and to our knowledge KR Audyt has not been involved in any bribery or other unethical behavior.

Based on our experience, we can wholeheartedly recommend this VAT compliance company as an excellent partner whose conduct has always been above reproach.

Should any further references be needed, feel welcome to contact me per the below-listed details.

Sincerely,

  
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