

Art-Audit CJSC

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Membership of ART-Audit in Polaris International

To whom it may concern,

We hereby confirm that ART-Audit CJSC is a full member of Polaris International since 2008.

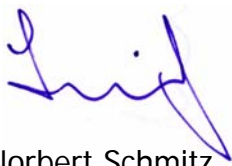
Polaris International is an international association of independent accounting and consulting firms with about 200 member firms in 90 countries around the world.

Before a firm can become a member of Polaris International the acceptability of the prospective member firm is evaluated under the following criteria:

- Quality of the firm
- Technical skills
- Management
- Reputation
- Personnel
- Range of services

ART-Audit CJSC has passed this check in April 2008 with an excellent result.

Sincerely,



Norbert Schmitz
CEO Polaris International
EMEA-Region