

SIEMENS

To whom it may concern

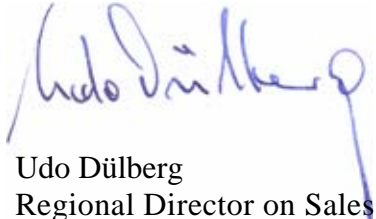
Letter of Recommendation

The Department of Mobile Networks of Siemens AG has used the translating and interpreting services of the "**MBS Intellect Services**" Translation Agency since early 1997. Considering very complicated telecommunications terminology and our high requirements to quality and rapidness of execution of the translated materials we hereby certify that "MBS" has met our needs.

The translations made by "MBS" are always very professional and competent. The company has shown fine competence with strong follow to all conditions of corporate style, working very good even in strict time frames and offering flexible charge rates.

For all reasons of above, we are pleased to recommend the "MBS Intellect Services" Translation Agency as a good partner providing a high quality translation service.

SIEMENS AKTIENGESELLSCHAFT
Mobile Networks

A handwritten signature in blue ink, appearing to read 'Udo Dülberg', with a long, sweeping tail that extends downwards and to the right.

Udo Dülberg
Regional Director on Sales