

Date,

Confirmation of Balance

Dear Sirs,

In accordance with a request of our auditors,

**SME Treuhand und Beratung GmbH
Wirtschaftsprüfungsgesellschaft
Steuerberatungsgesellschaft
Banksstraße 6
20097 Hamburg**

we ask you kindly to confirm to them your balance to us (the accounts receivable) at

<u>our favour</u>	<u>your favour</u>
Euro	Euro

If the amount shown is in agreement with your books, please do indicate by completing the lower part of this letter and signing in the space provided and return this letter directly to our auditors in the enclosed envelope. Your prompt reply will be appreciated.

If the amount shown is not in agreement with your books, please inform our auditors directly what amount is shown by your books and, if possible, explain the difference.

Very truly yours,

The above stated balance to

of Euro to our debit (credit) is (not) in agreement
with our books.

If not, our balance is Euro debit (credit).

(Date)

(Signature and stamp)