



**ЗАО «ПИВОВАРНЯ МОСКВА-ЭФЕС»
«MOSCOW - EFES BREWERY» С J S C**

*117546 Москва, Россия, Промзона Бирюлево,
ул. Подольских Курсантов, 15 Б
Телефон: (495) 797-98-00
Факс: (495) 797-98-27*

*Russia, Moscow, 117546, 15 Б, Podolskikh
Kursantov street, Promzona Birulevo
Phone: (495) 797-98-00
Fax: (495) 797-98-27*

Recommendation letter.

Our group has been receiving consulting services from CJSC «Mauer Audit». The services that we have received from them are mostly financial, tax and legal consultancy. We up to now have been satisfied with their services. We find their services and recommendations as value adding to company, beneficiary, to the point and accurate. We also can add that our expectation is to continue our relationship with the stated company as of today.

Best Regards,

Ahmet Tugrul Agirbas

A handwritten signature in black ink, appearing to read 'Ahmet Tugrul Agirbas', written in a cursive style.