

To whom it may concern

Subject: Studio Legale Avv. Flavio Primiceri

I can confirm that we have referred several commercial debt accounts to Avv. Flavio Primiceri for collection, both on a pre-legal basis and also through the Italian Courts.

On each occasion we have been pleased with the service provided finding Avv. Primiceri both efficient and effective and would use his services again.

Yours faithfully,



Michael Bates
BROOKES BATES

03.05.02