



WERNER STAUB
MITGLIED DER KONZERNLEITUNG
CFO

*Ms Ilana Martin
Company Law International Limited
Seven Gables House
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*Stäfa, July 28, 2005
WS/RB*

Reference on Company Law International Ltd

We have worked with the above company since November 2001 and specifically with Ms. Ilana Martin.

Company Law International was in charge of the undertaking and coordination of all legal and compliance matters including annual returns and corporation tax returns etc. for two UK companies, where WMH was the shareholder. The companies were set up for tax purposes. Company Law Services Ltd acted as director of one of the companies.

After a change in the US tax law and a change in the earnings structure the decision was taken to liquidate the two companies. Company Law took over the task to restructure the companies. This process included arranging and minuting the various board and shareholder meetings and all compliance paperwork and statutory filing following which Company Law coordinated the liquidation process.

For us, a Swiss based company, it was of great value to rely on the services of Company Law, as we have neither the knowledge nor the people to comply with legal requirements in the UK. This includes the running as well as the liquidation of the companies.

Company Law International acted always to our complete satisfaction. We were able to rely totally on their services which we consider to be both efficient and accurate.

Best regards,

WMH Walter Meier Holding AG

*Werner Staub
CFO*