VITERBO S.A.

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15 January 2011

Re: A & N International Ltd.

To Whom It May Concern:

Our company Viterbo S.A. employed A & N International Ltd. to conduct a legal case concerning contract non-performance of an Azeri state company in 2006. "A & N" represented our interests through economic arbitration, and two appellate levels over a period of about two years.

While the court system in Azerbaijan is relatively fair, the enforcement of rulings is very weak, especially against state owned companies. "A & N" explained this clearly before our legal defense was organized. During the next several years after the final court ruling, "A & N" diligently pursued the court executors to try and force compliance. Eventually with the help of political and management change in the company in question, the matter was finally settled in our favor.

Where as the whole experience shook my faith in the legal system and compliance in Azerbaijan, I must say that "A & N" played an instrumental roll in eventually resolving this case in our favor, and to some extent restored my faith in the country. "A & N" worked regularly, through various offices, kept us informed and kept the matter 'alive.' Where I would not wish anyone to find themselves in my position, I can recommend the legal services of "A & N International Ltd" without reservation.

R.C.No.

CH-660-0194003

18, rue du Marché - 1204 Genève - Tél. : (022) 310 57 66 - Fax : (022) 310 57 67

Sincerely,

Mathew C. Listerud

Director

Moscow Representation

mother C Leston

Viterbo S.A.