

Cracow, September 6th 2012**A LETTER OF REFERENCE**

To whom it may concern.

We hereby inform that CGO Legal Counseling has provided legal services to Benda-Lutz Skawina sp. z o.o. concerning corporate, labour and real estate matters. What is more, at the turn of 2011 and 2012, CGO Legal Counseling provided Benda-Lutz Skawina sp. z o.o. with legal assistance in the due diligence process, which was carried out by Sun Chemical (PARSIPPANY, N.J., USA) during acquisition of 100 percent of the shares, assets and business from Benda-Lutz Werke GmbH, group member of which is Benda-Lutz Skawina sp. z o.o.

Due diligence report comprised all legal key aspects of company's activity and contributed to the decision of acquisition, allowing both parties to sign a final agreement on June 1, 2012.

CGO Legal Counseling proved to be a reliable, professional and cost-effective Law Firm. We highly recommend their services and look forward to using them in future.

BENDA-LUTZ SKAWINA Sp. z o.o.
Prezes Zarządu
[Signature]
mgr inż. Janusz Jedrusik