(Translator's Note: translated from Italian)

CASSA DI RISPARMIO DI CARPI 1843 (Savings Bank based in Carpi (Modena, Italy) General Management and Head Office: 41012 CARPI Piazza Martiri, 3

Carpi, 14th October, 1986

TO WHOM IT MAY CONCERN

We hereby certify that Lorella Paltrinieri, born in Modena on 18th August, 1960 and living in Carpi, Via S. Croce 1, owner of the translation Agency "DUBLINO CENTRO TRADUZIONI", has been cooperating with our Bank since 1983 and made the translation of our Balance Sheet into English, sworn translations from English and into French on our behalf, to our utmost satisfation.

In witness whereof,

CASSA DI RISPARMIO DI CARPI (Translator's Note: illegibile signature)