

Dear Sirs,

Deloitte is one of the largest professional services firms in the world with over 121,000 people in 148 countries, serving more than 80 per cent of the Fortune 500, and positioned to deliver the whole spectrum of audit, tax, consulting and financial advisory services. It is the only one of the "Big Four" to have a truly integrated global consulting network.

Andersen Business Consulting is the leading management and information technology consulting company in Poland, having worked for more than 10 years with some of the largest companies in Central Europe.

On behalf of Deloitte and Andersen Business Consulting, we are very pleased to inform you that our companies have taken the decision to merge the intellectual capital and expertise of Andersen Business Consulting's highly-experienced team with Deloitte's global reach and world-class service offerings. Starting 1 June 2006 the combined consulting operations in Poland will be provided under the name Deloitte.

This is a winning combination which will provide comprehensive solutions and unique opportunities to our clients in Poland and across Central Europe. We are now the biggest management and information technology consulting team in Poland with more than 200 highly-qualified consultants. Deloitte and Andersen Business Consulting together can offer you the full range of consulting services from strategy definition, finance transformation and human capital management, through actuarial and regulatory services to designing and implementing IT systems. With deep expertise in all industries, access to best resources, methodologies and tools, and top local and international specialists we can provide an unmatched breadth of services tailored to the specific needs of every sector or company no matter how complex the issue.

We would be happy to answer any questions you may have about our new structure and discuss how we can serve you better as a result of this merger. You can find more information on the merger and our joint service offerings at: www.deloitte.com/pl.

With kind regards,

The Partners of Deloitte and Andersen Business Consulting