



Dipl.-Ökonom

Joachim Limberg

Stellv. Vorsitzender des Vorstands

Düsseldorf, 22 March 2001

## RISSMANN Consulting Sp. z o.o.

During the year 2000 and at the beginning of 2001, we have cooperated very intensively with the company RISSMANN Consulting. Mr. Rissmann has been consultant to the associate partners of Energostal company, aiming to establish a common Joint Venture. This was accomplished with a very high degree of professionalism from his side, so that the objectives of the contract parties were coordinated in a target-oriented manner. The requirements of our Group towards the contract parties regarding financial and profit forecasts have been fully accomplished by him.

In the course of our cooperation, we have come to know RISSMANN Consulting as a reliable partner.

A handwritten signature in blue ink, appearing to read 'J. Limberg', with a large, stylized flourish at the end.

- J. Limberg -