

Letter of recommendation

AQUA VISION

To GMCS President

Mr. Sergey Sulgin

November 2, 2006

Dear Sergey Pavlovich!

With this letter we acknowledge that GMCS, which is part of the CompuLink Group, carried out a project for the implementation of the mySAP Business Suite solution at Aqua Vision.

The project carried out by GMCS is of strategic importance to our company: together with our own innovations and management methods, we consider the implementation of the SAP system a significant competitive edge. Launch of the full-featured system shall allow AQUA VISION top managers to use the powerful modern tool of receiving analytical data for management decisions from the first stages of production development.

The main goal of the project was to ensure full integrated support of all business process chains and a high level of manageability and flexibility of production.

The main particularity of the project was its launch at a manufacture that is still under construction. This strategy was initially chosen by the company's management and was mainly due to its orientation towards western standards of conducting business. Starting production establishment with the implementation of an ERP system AQUA VISION will be able to subsequently expand it according to business development. Setup and training personnel to work with mySAP Business Suite simultaneously with the launch of production allowed to maximally cut costs of AQUA VISION for the implementation and use the advantages of this system in order to increase business profitability.

We are fully satisfied with the quality of works completed by the GMCS team and hope that our cooperation will continue in the future.

President

Stanislav Odintsov