

To whom it may concern

April 3<sup>rd</sup>, 2014  
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We hereby confirm that *BANSBACH SCHÜBEL BRÖSZTL & PARTNER GMBH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft* is a full member of our organisation licensed officially as *Wirtschaftsprüfungsgesellschaft* (public accounting firm) on October 19, 1967 by the Ministry of Economic Affairs of Baden-Württemberg.

The enclosed certificate issued on March 14<sup>th</sup>, 2014 by the Commission for Quality Control of the *Wirtschaftsprüferkammer (WPK)* confirms that the public accounting firm participates in the external quality assurance system for public accountants in Germany ("certificate of participation"). The certificate terminates on August 17<sup>th</sup>, 2017.

The certificate of participation proves that the firm has successfully undergone a quality review by another public accounting firm qualified and registered as reviewer for quality assurance with WPK. The certificate is mandatory for an engagement as statutory auditor (Article 319, paragraph 1, sentence 3 of the German Commercial Code).



Dr. Reiner J. Veidt



Carsten Clauß

**Encl.**