



HEESUNG ELECTRONICS POLAND SP. Z O.O.

ul. Innowacyjna 1, Biskupice Podgórne,
55-040 Kobierzyce, Poland
Tel: (+48) 71 771 10 98, Fax: (+48) 71 771 10 02
www.heesung.pl
KRS: 0000242437 NIP: 8971709515
Kapitał zakładowy: 170 147 300,00 zł.

Biskupice Podgórne, 26.01.2007

LETTER OF REFERENCE

Heesung Electronics Poland Sp. z o. o. which is a part of the Korean concern of Heesung Electronics Ltd. - the world leader among the providers of LCD components - hereby certifies that Biuro Rachunkowe JWW, an accounting office, provided the Company with services within the period from the formation of the Company in Poland until the establishment of its own departments: accounting and finance, and HR and payroll, and the services were rendered in the following scope:

- providing comprehensive accounting and finance services
- providing comprehensive personnel services (210 employees)
- preparing monthly management reports for the needs of the group
- preparing the documentation concerning the transactions between related undertakings
- verifying tax operations in the scope of tax risk
- developing short-term and long-term tax and finance strategy taking into account the activity within the special economic zone, which influenced the reduction of tax burden and the decrease of fixed costs of the Company
- representing the Company in tax procedures before tax authorities, including the control and verification proceedings
- ad hoc assistance in developing the Company on the EU market

The professional services in the scope of financial consultancy and accounting provided by JWW Biuro Rachunkowe are of the highest quality. Our cooperation allows for assessing the office as a reliable company guaranteeing good-quality accounting services rendered on a timely, simple and modern basis.

I believe that JWW Biuro Rachunkowe is a reliable and proven partner that I can recommend to other commercial companies and partnerships with foreign capital.

HEESUNG ELECTRONICS POLAND Sp. z o.o.

Jae Wook Lee
PREZES ZARZADU