

31 August 2015

Letter of Recommendation

TO WHOM IT MAY CONCERN

Birseck-Treuhand AG was engaged as our advisor for accounting, tax and salary administration matters from June 2012 to May 2015. During this period the team of Birseck-Treuhand AG has handled:

- Management of the monthly salary administration tasks
- Bookkeeping and closings of the financial statements of the Swiss entity
- Completion of the tax declarations
- General guidance and consulting services for matters of accounting, tax, personnel and social security law

The team of Birseck-Treuhand AG is dealing their remits rapidly but yet with due care to details and therefore avoiding issues. We always were confident that their services ensured our compliance with Swiss laws and regulations. We would like to thank the team of Birseck-Treuhand AG for its great help and very good work during the engagement period.

Sincerely,

Guilhem Dupont, President and CEO

