(On client’s letterhead)

[Date]

Dear Sirs,

In connection with the audit of the 201X financial statements performed by AS PricewaterhouseCoopers in our company we kindly ask you to send a letter of confirmation containing the below information to our auditors, signed by a member of the management board or other authorised person.

We kindly ask you to send a digitally signed letter of confirmation to ee\_info@pwc.com or a physically signed letter of confirmation to:

AS PricewaterhouseCoopers

Tatari 1

10116 Tallinn

Estonia

In order to expedite our auditors’ work, in case of sending a physically signed letter of confirmation, we kindly ask you to send a scan of the letter also to ee\_info@pwc.com.

In the letter of confirmation we kindly ask you to confirm the loan amount owed by our company to your company as at 31 December 201X along with the following information:

1. Our affiliated liabilities with you as at 31 December 201X
2. Maturity
3. Interest rate
4. Interest payable as at 31 December 201X
5. Guarantees
6. Other important matters

Thank you for your kind cooperation.

Sincerely,

[Signature]

[Name of the client’s representative]

[Position]

[Name of the client]