(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 to our auditors containing the balance(s) of our inventories held by you as at 31 December 201X, 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.

Thank you for your kind cooperation.

Sincerely,

[Signature]

[Name of the client’s representative]

[Position]

[Name of the client]