## MASUD & COMPANY

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## To whom it may concern:

This law firm represents Roland Frank Bleyer. I am writing this letter at my client's request and I am pleased to confirm the following matters.

This law firm has acted for our client and for numerous legal entities under our client's ultimate control for over ten years.

At the inception of our relationship, our firm formed various entities in the US for our client. Thereafter the undersigned together with the principal of a US based investment banking firm joined our client and others on his team for meetings in two Middle Eastern countries. Our client organized numerous business meetings for significant business, inclusive of meetings with the Prime Minister and the Governor of that country's Central Bank as well as business leaders and heads of various religious organizations in that country. In the second country, several meetings took place with Ministers of that country's Government for a variety of business reasons.

Since the foregoing occurred, we formed other entities for our client. Such entities have undertaken significant business matters, including significant joint ventures and loans. Such transactions were all designed to create employment and economic growth in the US during the current global financial crisis. Thereafter the undersigned joined our client and others on his team for various meetings in Europe and the Middle East, which resulted in great success.

The entities under my client's ultimate control are currently expanding throughout the US and internationally.

Over the past decade, I have not become aware that my client or any of the entities which we have formed or represented under our client's ultimate control have ever breached the terms and conditions of any executed joint venture, loan agreement or other agreement(s).

Moreover, I can confirm that my client and his businesses adhere to the highest ethical, legal and moral standards when conducting business, and have even entertained humanitarian projects on a partially non-repayable basis.

We proudly continue to act for our client and the entities under our client's control.

Very truly yours,

Robert Masud

RM:mmd