



**A.G.BARR p.l.c. SOFT DRINKS**

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March 23, 2010

To whom it may concern

Ref: Mr. Maxim A. Zgodko

**LETTER OF RECOMMENDATION**

This is to confirm that A.G. Barr p.l.c., a Public Limited Company engaged in the manufacture and sale of soft drinks, whose address is: Westfield House, 4 Mollins Road, Cumbernauld G68 9HD, United Kingdom, tel. (44) 1236 852400, has maintained business relations with Ackermann Bellmer Law Firm and personally with Maxim A. Zgodko who is an attorney-at-law and a partner in this firm, for the past several years.

Maxim A. Zgodko and Ackermann Bellmer law firm have been providing us with a very professional and efficient service in various legal areas including contractual law and intellectual property rights.

In all areas of legal work carried out for our company I have always found Mr. Zgodko and his company to be highly competent, professional, and very good at handling the administration processes from initial brief to case resolution.

I would be happy to personally recommend Maxim A. Zgodko and Ackermann Bellmer law firm to any person or entity who needs to engage a law firm in Russia.

Yours faithfully,

A handwritten signature in blue ink, appearing to read "J. Flynn", with a long horizontal line extending to the right.

Joseph A. Flynn  
Business Development Manager - Russia