



**ARCUS S.A. MANAGEMENT BOARD STATEMENT
REGARDING THE ENTITY AUTHORISED TO AUDIT FINANCIAL
STATEMENTS**

The Management Board of ARCUS S.A. hereby declares that Mazars & Guerard Audyt Sp. z o.o. with its registered office in Warsaw, 16 Foksal Street, has been selected to review the annual consolidated financial statement for the year ended 31 December 2008 in accordance with applicable law provisions. The above mentioned entity, as well as statutory auditors reviewing the ARCUS S.A. Group annual financial statement for the year ended 31 December 2008, satisfied conditions for preparing impartial and independent auditor's opinion pursuant to appropriate law provisions and professional standards.

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Wojciech Kruszyński – President of the Management Board

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Mariusz Bednarski – Vice-President of the Management Board

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Konrad Kowalczyk – Vice-President of the Management Board

Warsaw, 30 April 2009