



SAME DEUTZ-FAHR

June 13, 2006

To whom it may concern

Dear Sirs,

We have pleasure in confirming that we have engaged GBP International as our consultants for the development and implementation of our China strategy since 2005. As such GBP conducted comprehensive market surveys and interviewed key players and stakeholders in the market in China. During our cooperation the GBP experts and its Managing Director, Mr Volker U. Friedrich, were always valuable and insightful discussion partners and they shared their extensive experience and knowledge on China with our project teams.

The spirit of cooperation was always professional and enhanced our views and perspectives. We were always more than satisfied with the results of the work of GBP and can highly recommend the services of GBP.

We thank GBP for their support and service and will continue to cooperate with GBP whenever required.

Yours sincerely

Francesco Carozza
Overseas Business Unit
Vice President