



11 May 2006

Mecro Technikonas UAB

To whom it may concern:

This letter is to confirm that Mecro Technikonas UAB is the official JCB Dealer for Lithuania.

Please do not hesitate to call if further clarification is required.

Regards,

A handwritten signature in black ink, appearing to read 'Chris Giorgianni', is written over the typed name.

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