

(translation from Polish language)

Gdansk, June 1, 2005

MG Pomorze SA
ul. Marynarki Polskiej 5
80-557 Gdansk

LETTER OF REFERENCES

The LOTOS SA GROUP pays tribute to the Management and the employees of the MG Pomorze SA who participated in the modernizing and reconditioning of technological installation for the LOTOS SA GROUP during the Spring 2005 General Overhaul.

The entrusted range of tasks was accomplished on time and with the expected quality that confirmed the high achievements of the employees and managing abilities of the company.

The professionalism of the MG Pomorze SA employees was one of the most important factors that assured the successful completion of the Spring 2005 General Overhaul.

We confirm that the company meets the requirements of The Qualified Labor and Services Providers List of the LOTOS SA GROUP.

We express our appreciation for your commitment and contribution in the realization of the Spring 2005 General Overhaul according to plan, and we wish you further effective cooperation.

signed

Zbigniew Paszkowicz,
Technical manager

signed

Marek Sokolowski,
Operational manager,
Vice president of the
LOTOS SA GROUP management

(There is the footer of the LOTOS SA GROUP logo below)