

**Representation Letter of the Management Board of
Polimex-Mostostal S.A.**

**on the entity authorised to audit
financial statements**

The Management Board of Polimex-Mostostal S.A. confirms that the entity authorised to audit financial statements – Ernst and Young Audit Sp. z o.o. conducting a review of the interim condensed financial statements of Polimex-Mostostal S.A. and the interim condensed consolidated financial statements of Polimex-Mostostal Group for the six months ended 30 June 2012 was selected in accordance with provisions of law, and that the entity and the certified auditors who have audited the said financial statements meet the conditions required to issue impartial and independent review report in accordance with applicable provisions of domestic law.

Warsaw, 31 August 2012

The Management Board of the Company