

Warsaw, September 01, 2008

To whom it may concern

Dear customer,

Following the amendment of the Act of 11th March 2004 on the value-added-tax (Journal of Laws No. 54, item 535), pursuant to Article 83 sec. 1 point 8 of the VAT Act, since 1st of January 2008 the 0 % VAT rate is applicable to the supplies of goods and services connected with supply or storage of aviation fuel performed by PETROLOT Sp. z o.o. in favour of air carriers performing **chiefly flights in international transport**. The condition under which the regulation can be applied is submitting by the carrier a statement confirming the fact of using the fuel to supply means of air transport chiefly used to perform international transport.

Apart from that please update your statement of carriers performing commercial flights, which exclude the excise duty.

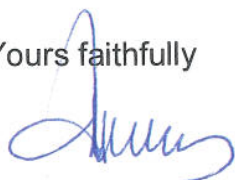
Both statements are available for downloading from our website:
<http://www.petrolot.pl/aktualnosci.html>

Please send the **original** statements to our company address:

PETROLOT Sp. z o.o.
J. Gordona Bennetta Str. 2
02-159 Warsaw, Poland

At the same time we would like to inform you that not submitting such statements will result in applying the 22 % VAT rate on the whole purchased fuel regardless of the destination of the flight which it was uplifted to and additionally it will be subject to the excise duty.

Yours faithfully



Urszula Hańczewska
Commercial Director