

Declaration
of the Management Board of Ciech S.A. (Joint Stock Company)
based in Warsaw, at ul. Powązkowska 46/50

We declare that the authority certified to audit financial statements, auditing the financial statement for the period between 1st January 2005 and 31st December 2005 has been lawfully selected and it is:

Deloitte Audyt Sp. z o.o. based in Warsaw

entered on the list of entities authorised to perform audits of financial statements, kept by the National Chamber of Statutory Auditors under the number 73. Both the entity and the statutory auditors performing the audit, meet the conditions necessary to provide an impartial and independent review report, in line with the applicable domestic laws.

Warsaw, 12th April 2006

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President of the Management Board

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Member of the Management Board

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Member of the Management Board