

Manlleu, Spain, March 18, 2015

My name is Enric Font. I am one of the supervisors of a practice enterprise, CAFIT MANLLEU, operating in Manlleu, Spain.

I am writing this letter on the request of Dr Jacek Welc, who was on his study visit to our practice firm (in Manlleu), in the period between March 11 and March 18, 2015. During Jacek's visit we exchanged many experiences and ideas regarding the functioning of our practice firms (i.e. CAFIT MANLLEU and V-Student Consulting). Jacek presented to us the business model of V-Student Consulting and we presented to Jacek the organization of CAFIT MANLLEU (including the details of operations of our individual departments, including marketing, accounting, informatics and administration).

Jacek's visit to our office in Manlleu constitutes a great starting point for fostering a close co-operation between our practice enterprises.

With best regards

Enric Font, CAFIT MANLLEU (a practice firm)