

LECG Consulting Italy s.r.l. Mr. Sergio Lamonica Managing Director Via Pontaccio,l0 20121Milano Italy

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Dear Mr. Lamonica,

Membership of EFRAG's User panel

I would like to thank you for sending us your application to be member of EFRAG's User panel. I am pleased to inform you that we welcome you as member of the panel and that we very much look forward to working with you.

The first meeting will be held in January 2007. The suggested dates are 17th, 23rd or 24th. Could I kindly ask you to let our assistant Nathalie Saintmard (info@efrag.org) know which date(s) fit best in your agenda?

The meetings will generally take place in Brussels.

I thank you in anticipation and look forward to meeting you!

Yours sincerely,

Stig Enevoldsen
Chairman