



AHMSA STEEL (ISRAEL) LTD.

April 22, 2014

Dear Mr. Webre,

I am writing to recommend the services of Freidkes & Co., CPA. They have been working for us for the past ten years as our accountants and financial services providers. Their knowledge and attention to detail have aided in keeping our company on track during periods of recession and periods of prosperity as well.

I feel confident in recommending Freidkes & Co.'s accounting services. Not only that they are thorough in each assignment, but also easy to work with, and always willing to take the time to discuss my concerns and respond promptly to any questions.

I believe that Freidkes & Co. are invaluable asset to any entity and constitute a major part of its success in the business world.

Your Sincerely,


Carla Garcia Granados

CEO