

Representation Letter of the Management Board of Polimex-Mostostal S.A.

on the entity authorised to audit financial statements

The Management Board of Polimex-Mostostal S.A. confirms that the entity authorised to audit financial statements – Ernst and Young Audit Sp. z o.o. conducting a review of the interim condensed financial statements of Polimex-Mostostal S.A. and the interim condensed consolidated financial statements of Polimex-Mostostal Group for the six months ended 30 June 2010 was selected in accordance with provisions of law, and that the entity and the certified auditors who have audited the said financial statements meet the conditions required to issue impartial and independent review report in accordance with applicable provisions of domestic law.

Warsaw, 30 August 2010

The Management Board of the Company

President of the
Management Board

Konrad Jaskóła

Member of the
Management Board

Aleksander Jonek

Member of the
Management Board

Grzegorz Szkopek

Member of the
Management Board

Zygmunt Artwik