

Mr. Matthias C. Meyer
Aeschengasse 25

CH-4313 Moehlin

Warszawa, August 29, 2000

TO WHOM IT MAY CONCERN

Matthias C. Meyer, Swiss National and born August 13, 1950 has been working for ORBIS S.A. since May 1998 as active Consultant.

His initial tasks – during 1998 - have been to implement Sales & Marketing tools such as Action Plans and Budgets in all ORBIS Hotels. Connected with this task was an intensive training for all management staff in each of the 56 hotels of ORBIS S.A. in Poland.

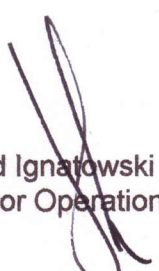
After a short break for medical reasons (December 1998, January 1999), Mr. Meyer returned to ORBIS in February 1999. He was transferred to the Operations Department and given the task to assist in the transition of Management Structures to a more modern and efficient system.

He was involved in the openings of the Hotel Opole, Hotel Zamojski and Hotel Panorama, Wroclaw during 1999 and 2000. Additionally, he was actively involved in the re-structuring and re-organisation of Hotel Poznan and Hotel Forum Krakow. Furthermore, he concluded various tasks in various hotels.

Mr. Meyer has a deep general knowledge of hotels and Hotel Management. He is able to explain this knowledge to others and train and motivate staff and Management. He has an analytic mind and is able to develop and process conceptions – mainly in F&B. He is able to adapt to the Polish mentality and to develop tools that allow people to change to new systems of work.

Mr. Meyer has almost become a legend throughout ORBIS. His skills to train and motivate as well as his ability to work under stress and in difficult conditions have earned our respect. We have been highly satisfied with Mr. Meyer and may recommend him to whoever is concerned.

We regret that Mr. Meyer is leaving ORBIS S.A. at the end of August 2000. We hope to co-operate for specific tasks in the future. We wish him all the best for his future career.



Witold Ignatowski
Director Operations



Jerzy Wrobel
Training & Human Resources