



**Общество с ограниченной ответственностью
«Белл» / Bell LLC**

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To whom it may concern

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Moscow

At Bell, LLC we are pleased to recommend Wagner & Experts as we have been very satisfied with the tax consulting service they rendered in November 2016.

The report provides extremely thorough and precise analysis. It gives valuable practical recommendations based on current tax and currency exchange legislation, as well as relevant court cases.

We express our respect for the experience and competence on display and are delighted to recommend Wagner & Experts to any company in need of tax consulting services.

General manager Bell LLC



Dmitry Lukashevich