

December 26th, 2008

Dear Sir/Dear Madame,

It is my pleasure to write this letter on behalf of 4C Future Computing and its team of members which includes: Mr. Piotr Jutkiewicz, Mr. Norbert Kołos and Mr. Michał Stokłosa. I have had the pleasure of working with this group this year.

4C Future Computing is an analytical company which operates within the framework of the Academic Entrepreneurship Incubators within Warsaw University. In fall 2008, this group organized and conducted a research protocol commissioned by the Department of Economics of Northeastern Illinois University in Chicago, USA, of which I am the coordinator. The title of this research is "Tobacco Tax Avoidance: Evidence from littered cigarette packs in Warsaw, Poland". Funding for this study was provided by the Tobacco Free Initiative of the World Health Organization in Geneva, Switzerland.

In its completion of the above mentioned project, 4CF devised the data collection strategy including sampling to collect littered cigarette packs from a weighted random sample of thirty geographic areas in Warsaw, Poland. The group expedited the processing of the collected data and prepared an attractive presentation summarizing the data analysis. The team presented results at WHO Economic Forum held in Warsaw, Poland in October 2008. The audience during the forum included representatives of the Ministry of Health, Ministry of Finance and the European Commission, as well as research professionals from universities in Poland and the United States.

4C Future Computing provides services on the highest level. Our collaboration is very successful. Research products were conveyed in a timely and efficient manner. I recommend 4C as a credible and reliable business partner.

Sincerely,



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