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Managua, Nicaragua, April 29, 2011

To whom it may concern,

CISA Exportadora, a company dedicated to the purchase, processing and export of green coffee in Nicaragua, member of MERCON COFFEE GROUP, certifies that:

From October 2010 to April 2011 we developed Proyecto CREE along with London Consulting Group with the objective of optimizing and strengthening our results through business process reengineering designed to improve the company's service and operation.

During this time we worked along with the General Management and the Executive Committee in the following areas: Commercial (Suppliers and Technical Assistance), Operations (Production, Floor Control and Maintenance), and Administrative (Purchasing, Human Resources and Information Technology), analyzing and redefining many of the business processes, identifying areas of opportunity and creating new processes to implement the best practices.

The project focused on the optimization that strengthens our approach to internal and external costumer, simplifying operation processes and creating a culture of permanently monitored.

Today we can affirm that we are on our way to reach the majority of the qualitative as well as quantitative objectives we set. Some examples of the results achieved so far are:

- The purchasing procedures among the different branches of the company were optimized and standardized.
- · Indicators were implemented for transportation costs and product lay time at the Collection centers in order to reduce costs and optimize the handling of the product.
- · A performance measurement tool was implemented for personnel in charge of the supervision of the different production processes.
- · Process control and follow-up tools were implemented while incorporating diversion analysis and establishing action plans.
- A 23% increase in productivity of the Natural Drying process.
- A 4% increase in productivity of the Mechanical Drying process.
- The Threshing and Classification process was optimized increasing productivity 13%.
- The banking reconciliation process was optimized.
- Process automation for petty cash receipts was performed obtaining a 15% reduction in time dedicated to the process.
- Initiatives were performed that contributed to a 9% decrease in energy consumption throughout the different offices.

The return on investment of Proyecto CREE is 1 to 1 during the first year of implementation and we expect a 3 to 1 return by the end of the second year of the project's implementation.

Due to the results achieved and the level of professionalism showed by the staff appointed to the project, we highly recommend the firm London Consulting Group for process optimization, the achievement of results and continuous improvement.

Sincerely,

Horacio Rappaccioli **General Manager**

CISA Exportadora