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KPMG Audit LLC
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To Mr. Pisica G.
Head of Legal Department
ASCOM S.A.
MD2009, Chisinau, 75 Mateevici str.
Republic of Moldova

Our ref. No. 6/19103

03 October 2019

Dear Mr. Pisica,

We refer to your letter of 25 September 2019, responding to our letter of 20 September 2019.

Having reviewed your letter, we are disappointed by your continued refusal to provide a substantive response to the queries contained in our 5 August 2019 letter.

Our 5 August letter clearly set out the reasons why the assessment and explanations sought therein were critical to the performance of our professional obligations. As you know, we reiterated the importance and necessary implications of your failure to provide this information in our correspondence of 21 August and 20 September 2019.

This correspondence notwithstanding, as of today—more than 8 weeks after we first requested an explanation—we have received no substantive response to the allegations we reported to you in our 5 August Letter (indeed, we note that you have made no effort at all to deny these). It is not appropriate for you to complain about the action taken by KPMG, which has been driven in part by your failure to provide a response, as communicated in our letter of 21 August, while at the same time continuing to refuse to respond to our queries. As we informed you in our 20 September letter, since we have not received a substantive response to the matters raised in our 5 August Letter, we are not in a position to withdraw our 21 August letter.

Moreover, your shifting explanations for your failure to provide a response are without basis. First, your repeated complaints that “Mr. Stati was only given 5 working days to respond” are meritless. If Mr. Stati required additional time to provide the information and answers sought in our 5 August Letter, you could have so informed us and requested additional time within which to respond. You did not do so. Moreover, as noted above, you have now had over eight weeks

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within which to respond to our queries and have also failed to do so. Second, your position (at paragraph 15 in your 25 September letter) that you will not provide the information requested in our 5 August Letter because of your purported concerns that it will be "improperly disclosed to third parties" or will otherwise be considered in a manner that is inconsistent with our professional obligations, is also without merit. As we have informed you, our conduct in this matter has complied with all our obligations under international auditing standards, the IESBA Code, and our contractual arrangements with you.

Finally, for the avoidance of doubt, we continue to disagree with the various statements, conclusions, and characterizations in your most recent letter, which are not based on any evidence but instead on iterative and unsupported assumptions.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Ashley Clarke', with a horizontal line extending to the right.

Ashley Clarke
Partner, Head of Audit
KPMG in Kazakhstan and Central Asia