

Poznań, 30 September 2005

**Eurocash S.A. Management Board's Representation
on the Entity Authorized to Audit Financial Statements**

Eurocash S.A. Management Board hereby represents that HLB Frąckowiak i Wspólnicy Sp. z o.o., the entity authorized to audit financial statements, entered in the list of entities authorized to audit financial statements under the number 238, has been selected as the entity authorized to audit financial statements reviewing the semi-annual financial statements according to legal provisions and that the said entity and expert auditors performing this review were eligible to issue an objective and independent review report pursuant to the relevant domestic legislation.

Position	Name and surname	Date	Signature
Management Board President	Luis Amaral	30 Sept. 2005	
Management Board Member General Director	Rui Amaral	30 Sept. 2005	
Management Board Member Financial Director	Arnaldo Guerreiro	30 Sept. 2005	
Management Board Member Commercial Director	Pedro Martinho	30 Sept. 2005	
Management Board Member HR Director	Katarzyna Kopaszewska	30 Sept. 2005	
Management Board Member IT Director	Ryszard Majer	30 Sept. 2005	