

KPMG

KPMG Audit
1, cours Valmy
92923 Paris La Défense Cedex
France

Cailliau Dedouit et Associés

19, rue Clément Marot
75008 Paris
France

Affine S.A.

Statutory auditors' report, prepared in accordance with article L.225-235 of the French company law (Code de commerce), on the report prepared by the Chairman of the Board of Affine, on the internal control procedures relating to the preparation and processing of the financial and accounting information

Year ended December 31, 2007
Affine S.A.
4, square Edouard VII - 75009 Paris
This report contains 3 pages

This is a free translation into English of the report issued in the French language and is provided solely for the convenience of English speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

Affine S.A.

Registered office: 4, square Edouard VII - 75009 Paris

Share capital: €47 700 000

Statutory auditors' report, prepared in accordance with article L.225-235 of the French company law (Code de commerce) on the report prepared by the Chairman of the Board of Affine, on the internal control procedures relating to the preparation and processing of the financial and accounting information

Year ended December 31, 2007

To the Shareholders,

In our capacity as statutory auditors of Affine, and in accordance with article L.225-235 of the French company law (*Code de commerce*), we hereby report to you on the report prepared by the Chairman of your company in accordance with article L.225-37 of the French company law for the year ending December 31, 2007.

It is the Chairman's responsibility to describe in his report the preparation and organization of the Board's work and the internal control procedures implemented by the company. It is our responsibility to report to you on the information set out in the Chairman's report in respect of the internal control procedures relating to the preparation and processing of the financial and accounting information.

We conducted our work in accordance with French professional standards. These standards require that we perform the necessary procedures to assess the fairness of the information provided in the Chairman's report in respect of the internal control procedures relating to the preparation and processing of the financial and accounting information. These procedures mainly consisted in:

- obtaining an understanding of the internal control procedures relating to the preparation and processing of the financial and accounting information on which the information presented in the Chairman's report and existing documentation are based;
- obtaining an understanding of the work involved in the preparation of this information and of existing documentation.
- determining if any significant weaknesses in the internal control relating to the preparation and processing of the financial and accounting information that we would have identified in the course of our engagement are properly disclosed in the Chairman's report.

On the basis of our work, we have nothing to report on the information in respect of the company's internal control procedures relating to the preparation and processing of the financial

Affine S.A.
March 25, 2008

and accounting information contained in the report prepared y the Chairman of the Board in accordance with article L.225-37 of the French company law (Code de commerce).

Paris La Défense, March 25, 2008

Paris, March 25, 2008

KPMG Audit
Department of KPMG S.A.

Cailliau Dedouit et Associés

Isabelle Goalec
Partner

Rémi Savournin
Partner