

EXHIBIT K

Language Innovations, LLC™

Helping businesses communicate worldwide™

1725 I Street, NW
Suite 300
Washington, D.C. 20006

tel 202 349.4180
fax 202 349.4182
email: translate@languageinnovations.com

TRANSLATION CERTIFICATION

This is to certify that the translation of the attached document is to the best of our knowledge and ability, a true and accurate translation of the original text delivered to Language Innovations, LLC by our client. The original document was translated from **Arabic** into **English** and at completion delivered to the client on **July 30, 2009**.

I hereby declare that all statements made herein are of my own knowledge and are true and that all statements made based on information or belief are believed to be true.

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Date: July 30, 2009

Signature: Lindsey Crawford
Lindsey Crawford
Language Innovations, LLC

Subscribed and sworn before me this 30th day of July 2009, at Washington, DC.

My Commission expires: BRIAN FRIEDMAN
Notary Public District of Columbia
My Commission Expires July 14, 2013

Brian Friedman
Notary Public

IN THE NAME OF ALLAH, MOST GRACIOUS, MOST MERCIFUL

Re.: Liability for third party's acts (Liability of the chief for the acts of his subordinate) pursuant to the Iraqi Civil Code

Q1 / Does the Iraqi law allow the institution of a legal civil proceeding against any private company for damages inflicted by its employees on a third party while carrying out (company's employees) the service of their company?

Q2/ Should this right be permissible, would this permission be restricted or limited to the private companies with a contractual relation with the Iraqi government only?

The Iraqi Civil Code No. 40 for the year 1951 established the responsibility of the chief for the actions of his subordinates in Article 219/a which stipulated the following:

(The government, municipalities and other institutions performing a public service and any person exploiting one of the industrial or commercial institutions are liable for the damage caused by their employees, if the damage is the result of a violation perpetrated while carrying their services).

According to this stipulation, the victim could institute a legal proceeding against the perpetrator of the harmful act or against the company or institution with which the perpetrator of the harmful act is affiliated.

The stipulation did not specify as a condition that the company with which the perpetrator of the harmful act is affiliated be contracted with the provisional government. Besides, the stipulation includes as well the foreign and Iraqi companies.

/signature/
Professor Dr.
Aziz Jawad Hadi
Professor of Civil Law
Head of the Department of Private Law /Baghdad University

Re.: Liability for third party's acts (Liability of the chief for the acts of his subordinate) pursuant to the Iraqi Civil Code

The Iraqi Civil Code No. 40 for the year 1951 established the responsibility of the chief for the actions of his subordinates in Article 219/a which stipulated the following:

(The government, municipalities and other institutions performing a public service and any person exploiting one of the industrial or commercial institutions are liable for the damage caused by their employees, if the damage is the result of a violation perpetrated while carrying their services).

The stipulation specified as a condition that the activity practiced by the private company be an industrial or commercial activity.

This condition could raise a legal issue with regard to the private security companies and the application of Article 219/a on them.

When consulting the provisions of the Commercial Law which determined the commercial businesses included in the Commercial Law in Article Six, we don't find the security activity among the activities included in the law. It means that the private security companies are not included in Article 219/a. But when consulting the provisions of Article Five of the Commercial Law which relied on the criterion of speculation i.e. the realization of profits as a criterion for the commercial business, and Memorandum No. 17 for the year 2004 of the Coalition Provisional Authority regarding the requirements for the registration of private security companies which has the effect of law, and which relied on the criterion of speculation i.e. the endeavor to obtain commercial benefits and make material profits, this means that the Iraqi legislator has added the security activity carried out by private companies to the commercial activity. Therefore, they will be subject to the provisions of the Civil Code with regard to the liability of their employees' acts which will cause harm to a third party, being companies or institutions practicing a commercial activity.

In conclusion, Article 219 of the Iraqi Civil Code unconditionally applies to the private security companies whether foreign or Iraqi and whether it has a contract with the government or not. This means that the Iraqi victim or his relatives who suffered as a result of the private security company's businesses is entitled to institute a legal proceeding against these companies asking for material and moral compensation.

Professor Dr.
Aziz Jawad Hadi
Professor of Civil Law
Head of the Department of Private Law /Baghdad University

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The Iraqi Civil Code No. 40 for the year 1951 established the responsibility of the chief for the actions of his subordinates in Article 219/a which stipulated the following:

(The government, municipalities and other institutions performing a public service and any person using one of the industrial or commercial institutions are liable for the damage caused by their employees, if the damage is the result of a violation perpetrated while carrying their services).

- 1- The victim could institute a legal proceeding against the perpetrator of the harmful act or against the company with which the perpetrator of the harmful act is affiliated.
- 2- The stipulation did not specify as a condition that the company with which the perpetrator of the harmful act is affiliated be contracted with the provisional government. Besides, the stipulation includes as well the foreign and Iraqi companies.
- 3- The stipulation specified as a condition that the activity practiced by the private company be an industrial or commercial activity. This condition could raise a legal issue with regard to the private security companies and the application of Article 219/a on them.

When consulting the provisions of the Commercial Law which determined the commercial businesses included in the Commercial Law in Article Six, we don't find the security activity among the activities included in the law. It means that the private security companies are not included in Article 219/a. But when consulting the provisions of Article Five of the Commercial Law which relied on the criterion of speculation i.e. the realization of profits as a criterion for the commercial business, and Memorandum No. 17 for the year 2004 of the Coalition Provisional Authority regarding the requirements for the registration of private security companies which has the effect of law, and which relied on the criterion of speculation i.e. the endeavor to obtain commercial benefits and make material profits, this means that the Iraqi legislator has added the security activity carried out by private companies to the commercial activity. Therefore, they will be subject to the provisions of the Civil Code with regard to the liability of their employees' acts which will cause harm to a third party, being companies or institutions practicing a commercial activity.

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Curriculum Vitae of Professor Dr. Aziz Jawad Hadi

- Currently Head of the Department of Private Civil Law Department / Baghdad University
- Legal Advisor at the Iraqi Ministry of Higher Education, from 1995 to 1998
- Legal Advisor and Director of the Legal Department at the Ministry of Labor, from 1985 to 1989
- Holder of a PhD in Private Civil Law / Rennes University / France, 1985
- Holder of a M.A. in Private Civil Law/Rennes University / France, 1980
- Holder of a B.A. in Law / Baghdad University / Iraq, 1966
- Holder of a B.A. in English Literature / Al-Mustanisiriya / Iraq, 1975
- Supervision of several PhD and M.A. dissertations in Private Law
- Author of a book "Lessons in the introduction to the study of law" / Textbook for teaching law at Baghdad University