

EXHIBIT L

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.

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

(Liability for third party's act)

Article (219) of the Iraqi Civil Code 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 out their services).

The employer could waive liability if he proves that he took the necessary care to prevent the occurrence of the damage or if the damage would have inevitably occurred even if he took care.

It means that the government or one of its industrial or commercial institutions and other institutions are liable for the damage caused deliberately by their employees towards a third party, and the government is asked to compensate the damage inflicted on a third party if caused by its employees.

(If a soldier working at the Ministry of Defense runs deliberately over a person, the ministry is liable for compensating the victim and if the ministry proves that it took care by allowing the driver to drive the vehicle after training him well, then the ministry waives any liability.)

The private companies are also liable for the damages inflicted by their employees on a third party. An example of that is what happened at Blackwater Worldwide Corporation. It is considered responsible for the damages inflicted by their employees on the Iraqis when deliberately and without any justification, they shot them.

/signature/

Attorney-at-law and Legal Expert

Fadhil Doulan

Former Judge / Private Attorney-at-law

Curriculum Vitae of Fadhil Doulan, Attorney-at-law and Legal Expert

- Current activity: Private Attorney-at-law and Legal Expert / Baghdad / Iraq
- Private Attorney-at-law, from 1955 to 1972
- Judge in different Iraqi courts, from 1972 to 1994
- Advisor at the State Consultative Council from 1988 to 1994
- Lecturer at the Institute for the Judiciary
- Lecturer at the Institute of Administration

Publications:

- Public International Law
- Provisions on the forfeiture from a Sharia, legal and judiciary viewpoints
- Islamic Sharia and status of interest in it

He also has several other publications in press