

EXHIBIT M

Language Innovations, LLC™

Helping businesses communicate worldwide™

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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.

Language Innovations, LLC hereby agrees to keep the content of this translation confidential according to ethical and legal standards of the profession of Translation. Language Innovations, LLC agrees not to discuss, evaluate, distribute or reproduce any material included in or related to the translation of this document.

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

2- Illegitimate acts against a person

Article 202

Any harmful act against a person whether a killing, or injury, or beating, or any other type of harm imposes compensation from the party causing the harm.

Article 203

In case of a killing and when death occurs due to injury or any other harmful act, whoever caused the harm is liable for compensating the persons whom the victim was supporting, and who were deprived from support as a result of the killing and death.

3- Joint provisions on illegitimate acts

Act 204

Any violation afflicting a third party with any other harm different than what was mentioned in the previous articles imposes compensation.

Article 205

1- The right for compensation covers the moral damage as well. Any violation of a third party's freedom, or honor, or respect, or reputation, or social status, or financial consideration, makes the violator liable for paying compensations.

2- Spouses and family relatives are entitled to compensation for the moral damage they incurred as a result of the victim's death.

3- Third party's compensation for a moral damage is not removed unless its value is determined in pursuance of an agreement or a final judgment.

Article 206

1- Civil compensation does not infringe on the penal sanction if its conditions are met.

2- The court determines the civil liability and the amount of compensation without being restrained by the rules of penal liability or the judgment issued by the Court of Misdemeanors (the Court of "Misdemeanors" replaced the "Criminal" Court pursuant to the Law on Judicial Organization No. 160 for the year 1979 (Article 65/Fifth).

Articles 207

- 1- Under all circumstances, the court evaluates the compensation in proportion to the harm the victim incurred and the profit he missed, provided that this is a natural result of the illegitimate act.
- 2- When estimating the compensation, deprivation from profits in kind should be taken into account and they could include guarantee on wages.

Article 208

If the court is unable to sufficiently determine the amount of compensation, it could preserve the victim's right of asking, within a reasonable period of time, for a reconsideration of the estimate.

Article 209

- 1- The court specifies the compensation methods depending on the circumstances. The compensation could be paid in installments or as a regular income. In that case, it is permissible to oblige the debtor to submit a guarantee.
- 2- The cash compensation presumes that the court is entitled, according to the circumstances and at the victim's request, to order the return of the case to its initial status and to decide the implementation of a specific matter or to reciprocate in kind as a way of compensation.

Article 210

The court is entitled to reduce the amount of compensation or not to order compensation, if the victim participated in committing a fault which caused the damage, or intensified it, or if he worsened the debtor's situation.

Article 211

If the person proves that the damage was the result of a foreign factor in which he had no hand, such as a plague from heaven, or a sudden accident, or a force majeure, or a third party's act, or a fault the victim was not obligated to guarantee unless there was a stipulation, or an agreement otherwise.

Article 212

- 1- The necessities allow the impermissible but they are estimated in proportion to these necessities.
- 2- Whoever caused harm, but was in a legitimate situation of self-defense or to defend a third party, is liable provided that he doesn't exceed the necessary proportion, otherwise he may become obligated to pay a compensation in which the requirements of justice are taken into account.

Article 213

1- The less of two evils is chosen. If two evils are contradictory, the one with greatest harm is taken into account and the greatest harm is eliminated by the lighter harm, but the urgency does not fully revoke the third party's right.

2- Whoever causes harm to a third party to protect himself, or protect someone from an imminent harm greater than the one he caused, is only obligated to pay the compensation deemed necessary by the court.

Article 214

1- The private harm is tolerated to avert the public harm.

2- When someone demolishes a house without the owner's permission to prevent a fire from spreading in a neighborhood and when the fire stops at that house, if the person demolishing the house has an order from its custodian, he is not obligated to pay a guarantee, and if he demolishes it on his decision he is obligated to pay an appropriate compensation.

Article 215

1- The act is attributed to the perpetrator, not to the order, unless he is under obligation, and provided the obligation considered in the actual act is his only resort.

2- However, the public employee is not liable for the act he carried out which harmed a third party, if he undertook it to carry out an order given to him by his chief, as long as the compliance with this order is required from him or he thinks it is required. Whoever caused the harm should prove that he believed in the legitimacy of the act he carried out, and present evidence that he observed in it a degree of caution and his belief was based on reasonable motives.

Article 216

1- No harm and no harming. Harm does not vanish by inflicting a similar harm. The victim of injustice should not inflict the same injustice he received.

2- If someone damages a third party's property in return for the damage the latter inflicted on his property, each one of them becomes a guarantor for the other's damage. If someone is deceived and takes counterfeit money from another person, he should not pass it on to others.

Article 217

1- If many persons are liable for an illegitimate act, they are joined in their obligation to compensate the harm without differentiation between the initial perpetrator, the partner and the causer.

2- Payment of the full compensation falls on those remaining, in a share determined by the court according to the circumstances and in proportion to the magnitude of violation each one of them has perpetrated. If the share of liability of each one of them is not easily determined, the repartition of liability is equally divided.

Section Two – Liability for third party's act and liability for matters

1- Liability for third party's act

Article 218

1- The father and grandfather are obliged to pay a compensation for the damage caused by their youngster.

2- The father or grandfather could waive liability if he proves that he fulfilled the duty of supervision or that the damage would have inevitably occurred even if he fulfilled this duty.

Article 219

1- 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.

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

Article 220

The person liable for a third party's act is entitled to ask him for the restitution of the guarantee he paid for him.

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Article 49

1- Applies to the legal system of the foreign juristic persons including companies, associations, institutions and others, the law of the country in which their effective headquarters is located.

2- However, if the foreign juristic person undertakes his main activity in Iraq, then the Iraqi law is the one to apply.

Article 232

It is not allowed to institute a legal proceeding for compensation as a result of an illegitimate act after the elapse of three years following the day the victim learned about the occurrence of the damage and the person who caused it, and it is not allowed, under all circumstances, to institute a legal proceeding after the elapse of fifteen years following the occurrence of the illegitimate act.