



James G. Smith  
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**To Whom It May Concern**

Re: Roys Poyiadjis

We are U.S. legal counsel for Platinum Capital Partners Inc. (Platinum) and its subsidiaries. We are pleased to provide this letter of reference in support of Platinum's proposed investment in Omonia Football Club (FC). This letter confirms that our firm is currently holding in our attorney-client trust account US\$2,000,000 of Platinum's funds for the Omonia FC proposed investment.

Platinum is an investment holding company formed to manage the Poyiadjis family assets. Mr. Roys Poyiadjis is the founder of Platinum and implements Platinum's investment strategy. I have had the pleasure to know Mr. Poyiadjis on a personal and professional basis for more than ten years.

Our firm has been representing Platinum since 2005. Over the past several years, we have closed in excess of forty investment transactions for Platinum and its subsidiaries in a variety of sectors, including finance, real estate, energy and technology. Many of these investments supported very important social benefits important to Mr. Poyiadjis and his family, such as developing renewable energy projects, financing research in neurological disorders, and preserving iconic landmark properties.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'James G. Smith', is written over the typed name. The signature is fluid and cursive, with a long horizontal stroke extending to the left.

James G. Smith