

To the Foundation Board of the
Foundation Childrens Hospital Kantha Bopha,
Dr. med. Beat Richner
c/o Intercontrol Ltd
Seefeldstrasse 17
8008 Zurich

May 11, 2010

**Foundation Childrens Hospital Kantha Bopha, Dr. med. Beat Richner, Zurich
Confirmation of the allotment of the infrastructure costs in Switzerland as of
December 31, 2009**

Dear Sirs

As auditors appointed in accordance with clause 4 of the deed of foundation, we confirm on your request that the infrastructure costs in Switzerland in relation to the total income as an average of the last three financial years amount to

7,83%

These costs contain mainly public relation including advertisement, information technology, fund raising administration, thanksgiving to donators, financial reporting and auditors fees.

The calculation is the responsibility of the Foundation Board. Our responsibility is to express an opinion on this calculation based on our audit. We confirm that we meet the legal requirements concerning professional qualification and independence.

In our opinion the calculation comply on an average out of three financial years to generally used calculation principles and are based on the figures of the audited financial statements of the years 2007 to 2009.

PricewaterhouseCoopers AG



Bruno Räss



Claudia Andri Krensler