



Mr. Vladimir Stamboliev
Attorney at Law
Sofia
Bulgaria

Monday, 08 December 2008

Dear Mr. Stamboliev,

We would like to confirm with this letter our satisfaction with the many years of collaboration we have had with you.

For around 20 years, you have provided legal services to our company, including its founder Mr. Ingvar Kamprad. Your support was instrumental in establishing our presence in Bulgaria, our Trade Representation office and local company. Your advice facilitated the investments we have made in the country and their adequate legal protection.

We therefore take this opportunity to express our recognition and appreciation of the quality of the legal work you have been and currently are providing for IKEA.

With kind regards,

A handwritten signature in blue ink, appearing to be "J. Stenberg", written over the printed name of Johannes Stenberg.

IKEA SA

Johannes Stenberg
Advisor to Mr. Ingvar Kamprad