

## Fax

30 novembre 2011

TRES URGENT

pour Mossack Fonseca & Co. Genève

CC

pages 5 (y compris cette page)

concerne INTERNATIONAL ART CENTER, PANAMA

Mesdames, Messieurs,

Selon demande des beneficial owners de la société susmentionnée, nous vous remettons en annexe une déclaration que vous voudrez bien soumettre à la signature par les administrateurs du Panama.

Veuillez également trouver en annexe à l'attention des administrateurs deux documents informatifs de la transaction faisant l'objet de la déclaration à signer.

En vous remerciant d'ores et déjà pour votre prompte collaboration, et tout en restant à votre disposition, recevez mes meilleures salutations.

Véronique Laurant

Annexes ment.

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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK						
PHILIPPE MAESTRACCI,	11-CIV-7710 (LLS)(MHD) ECF Case					
Plaintiff,						
v.						
SEATED MAN WITH A CANE, 1918, A PAINTING BY AMEDEO MODIGLIANI	DECLARATION OF					
Defendant in rem,						
HELLY NAHMAD GALLERY, INC.						
Defendant.						
, hereby declares as follows:						
1. I am a Director of International Art (	Center SA ("IAC") and have been a					
Director since IAC is an entity which was in	ncorporated under the laws of Panama					
in 19 and its principal place of business is in Switzerland. IAC's corporate records indicate						
that the painting Homme Assis (appuye sur une cane) (191	8) by Amadeo Modigliani (the					
"Painting") was purchased on June 25, 1996 at a Christie's auction in London, England. Exhibit						
l is a redacted copy of the Christie's London, England invoice dated June 25, 1996. Lot number						
15 in the invoice (the first entry in the invoice) is the subject	ct Painting.					
<ol> <li>The Painting was offered for a sale a</li> </ol>	t a Sotheby's (New York) auction in					
2008. Exhibit 2 is a redacted copy of Sotheby's Property S	chedule for the Painting dated					
September 8, 2008 demonstrating that the consignor was IA	AC and not Helly Nahmad Gallery in					
New York.						

- 3. The Painting is located in Switzerland where it has been kept except for periodic art exhibits (see exhibition history attached Exhibit 3). IAC has uninterruptedly owned the Painting since 1996 when it was purchased at Christie's. There are no business records reflecting the Painting has been sold since its acquisition in 1996.
- I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this	th day of Nove	mber, 2011	in New	York, New	York
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