

EXHIBIT J

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From: riza zarrab <riza\_sf@hotmail.com>  
To: sama petrol  
[REDACTED]  
Cc:  
Bcc:  
Subject: Re: Sama Petrol Share Transfer  
Date: Sat May 30 2015 04:48:34 EDT  
Attachments: 20150530\_104504.jpg

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Please be advised as bellow letter

iPhone'umdan gönderildi

26 May 2015 tarihinde 10:33 saatinde, Sama Petrol [REDACTED] sunları yazdı:

>  
>  
>  
> Please find attached for your kind action.  
>  
> <S.P-106.pdf>  
> <S.P-105.pdf>  
> <S.P-104.pdf>

# CAMERON

DENİZCİLİK VE KİYMETLİ MADENLER SAN. VE TİC LTD. ŞTİ

Dear Mr. Karim Zamani,

Referring to your good company's letter No. S.P-104 dated 28.04.2015, herewith we would like to state the following:

1. This company does not have any contract with your good company. Therefore, there is no contractual obligation, liability, responsibility etc. regarding the matter at hand.
2. The mentioned partnership has been merely based on an agreement in which both parties were bound to some obligations ;however with regret your good company has not pursued putting this agreement in force or action at all.
3. Any actions taken were within the scope of this agreement and our company's capacity; all the profits generated were the result of our sole actions.
4. It seems that due to not paying any amount as your share to the expected partnership and no other particular action taken by your good company, there is no record of any account at the company and we are to emphasize that effecting the said payment has been only an ethical act or manner from our side and thus does not fall into any sort of legislative act or any kind of binding contract.
5. Although the agreement has been realized between our company and the esteemed company Sama Petrol, all the mutual understandings were obtained through direct negotiations with NICO and henceforth any correspondence with our company regarding the subject of this agreement will be realized, only if it is issued by NICO.
5. Paying any sum as share, generated from our ethical act will be effected only upon the official confirmation of NICO and consequently transferred to the accounts that belong to NICO.

Eventually, we most kindly urge you to consider these two fundamentally important factors (mentioned in No.4 and No.5 above) in the future.

Sincerely,

Managing director,

CAMERON DENİZCİLİK VE KİYMETLİ  
MADENLER SAN. TİC. LTD. ŞTİ.  
Molla Fenari Mah. Nuruosmaniye Cad. Orient Bazaar  
Tic. Merkez/ No:45/401 Cağaloğlu /İSTANBUL  
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