

27 August 2007

**TO WHOM IT MAY CONCERN**

**Re: Humphries Developments Limited / P G Humphries**

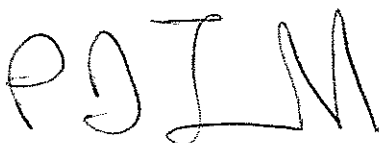
We have been the accountant's for the above for a number of years.

They have a good financial position that has improved each year. Over the years we have been involved with this client, they have demonstrated the ability to meet all debts on time. From our observation they employ sound business practices, trade solvently and have worked hard to achieve the results they have attained.

We would recommend the above client's as business operators of integrity and honesty. They can be relied upon to meet all obligations, both financially and in terms of any contract that they commit themselves to.

If you have any further questions, please contact the undersigned.

Yours faithfully



Peter Fowell

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**Bennett Currie Limited**

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