

February 2009

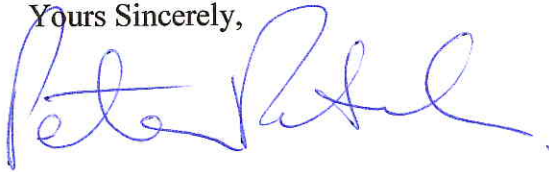
TO WHOM IT MAY CONCERN

I recently engaged the services of Julie West from Cummings-West Accountants.

I was not only looking for an accountant to prepare my Tax Return once a year and minimise tax, but someone who I could ask advice on accountancy related business matters as they arose... a kind of silent business partner.

Julie has exceeded my expectations in all areas of her work, and I have no hesitation in recommending her as a diligent, knowledgeable accountant who provides excellent customer service.

Yours Sincerely,



Peter Patch