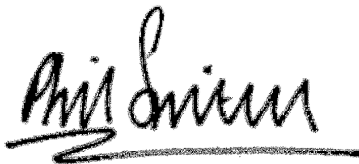


8 April 2008

I first met Rosie 18 months ago and was very impressed with her attention to detail, knowledge of her subject and efficiency. These were exactly the attributes I was looking for in a person to take over responsibility for my bookkeeping.

My books at the time were not by any stretch of the imagination in order and this was causing me undue stress. Rosie took complete control of both my books and me personally in relation to my finances. She knocked us both into shape and set the standards going forward which I am now happy to follow. I would have no hesitation in strongly recommending Rosie to anybody who required her expertise.

A handwritten signature in black ink that reads "Phil Smithers". The signature is written in a cursive style with a prominent underline.

Phil Smithers