

McKAY HILL
Barristers Solicitors

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25 May 2006

To Whom It May Concern:

Dear Sir or Madam

re: **Business Results Limited – Mr DBR Wood**

The purpose of this letter is to confirm that we are well acquainted with and have great regard and respect for the professional accounting, business management and taxation work undertaken by Business Results Limited based in Napier and one of its Directors, Mr Donald Wood. Mr Wood has had a lifelong experience as a professional accountant and currently focuses particularly on business advisory, business management, estate planning and structural advice for the firm which undertakes a variety of compliance and processing accounting tasks for its widespread domain of clients. The company's clients are spread beyond the immediate ambit of Hawke's Bay and extend generally throughout the North Island in a variety of locations. Most of these clients are in the small or medium class business category, including some substantial farming, orcharding and horticultural clients.

The company runs a modern, well equipped and attractive office which gives an immediate impression of confidence, thoroughness and a high level of professional quality. I am familiar with all of Mr Wood's associates in the firm and have a healthy respect for each and every one of them as being competent and reliable accountants or accounting technicians.

The business has operated for some years in Napier. I am pleased to commend its professional standing as being a competent and reliable firm to undertake all kinds of accounting, taxation and business management tasks.

Yours faithfully
McKAY HILL

Signature removed for security reasons

G G McKAY

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