



PRINT LIMITED

29th September 2009

To whom it may concern...

Hewitt Scalletti Waters (HSW)
PO Box 76270
Manukau City
Manukau 2241

Attn: Ian Waters

HSW was first employed by this company in 2000 for the preparation of its annual accounts & advise on all matters relating to Business Management, Taxation including PAYE & GST and more recently Kiwi Saver.

We have found that at all times service was efficient, advice given to the point & relevant and information provided was, concise & accurate.

In 2006 HSW set up a business trust for us. Once again, his expertise in matters relating to its formation were invaluable and of benefit to us in its setting up.

We would not hesitate in recommending Ian Waters & his company to others. You will find him honest, a great listener and his wealth of experience in all things "accounting" of benefit to you

Richard & Gill Oudshoorn

A handwritten signature in black ink, appearing to read "RH Oudshoorn".

Directors
Artech Print LTD

ARTECH PRINT LIMITED

Unit C9, 710 Great South Rd, Manukau City. PO Box 97486 S.A.M.C.
Phone 09 262 0604 Fax 09 262 0633 Email artechprint@extra.co.nz