

Our ref: UAM/TAW/ZADMIN

7 December 2007

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Dear Des,

I would like to thank you for the tuition you gave to Tracey and Janet on Monday and also your continuing support. I would also like to thank you for the speedy and proactive service and your attention to customer service.

I would not hesitate in recommending your company to any of our clients.

Kind regards.

Yours sincerely,



Umar Memon
Partner

umar@jackross.co.uk