



STEWART GERMANN LAW OFFICE
Lawyers, Notary Public

Partner

Stewart Lloyd Germann
B.Com, LLB, FCIS, MNZIM, Notary Public

Partner

Clive Frederick Neifeld
B.Com, LLB

Ground Floor, Princes Court
2 Princes Street, PO Box 1542
Auckland, New Zealand

Telephone 0-9-308 9925
Facsimile 0-9-308 9922
Email stewart@germann.co.nz
Web www.germann.co.nz

15 September 2010

TO WHOM IT MAY CONCERN:

I have been using the Legal Accounting Bureau since its inception in January 2010 and it is always a pleasure to deal with Kathy Kell.

Kathy offers an excellent service in relation to time recording and trust ledger management. Her forms are user friendly and all of the people at SGL agree that Kathy goes out of her way to please and make things happen. The service is most cost effective and I am very happy to recommend the Legal Accounting Bureau to sole practitioners, barristers and small to medium law firms.

A handwritten signature in blue ink, consisting of a stylized 'S' followed by a long, wavy line.

Stewart Germann
Partner