



Haumann Rodger Bellville Inc. Reg 2008/008838/21

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JW Trytsman CA (SA) • W Pienaar CA (SA) • in association with CT Haumann CA (SA) CPA (NY)

21 January 2010

To Whom It May Concern:

REMUNERATION OUTSOURCING (PTY) LTD, REG NO 1998/022492/07

We, the auditors of Remuneration Outsourcing (Pty) Ltd, hereby confirm that the company's turnover for the year ended June 2009 was less than R5 million, and that the company classifies as a level 4 company.

A handwritten signature in black ink, appearing to read 'W. Pienaar', is written over a horizontal line.

W. Pienaar

For Haumann Rodger Bellville Inc.