

RONALD M FLUIT

Solicitor

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TO WHOM IT MAY CONCERN

I am a practising solicitor and barrister of the Supreme Court of New South Wales, and the principal of my legal firm trading as Ronald M Fluit Solicitor.

I have known Paul Bailey for the past 12 years, both on a personal and professional basis. Paul is by nature a quiet, friendly, honest and respectful person. I consider him to be a personal friend and business associate.

I know Paul to be a person who lives up to the highest community standards. His work ethic is beyond reproach and I have always found his personal and business dealings to be honourable. I consider him to be a "straight shooter".

Paul has recently opened his own bookkeeping and accounting practice at Narrabeen and I have no hesitation in recommending him to prospective clients as a first class accountant who takes his profession and clients seriously.

I consider it a pleasure to provide this reference and please do not hesitate to contact me should you require further information.

Yours faithfully

RONALD M FLUIT SOLICITOR

Per



22 September 2008