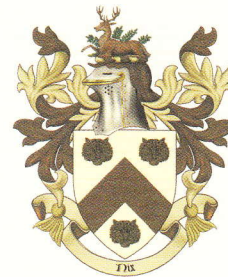


Clifton St Annes Personal Care Services Ltd

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18 April 2011

Dear Sirs

Re David Milnes of Auditel

We retained the services of Mr David Milnes of Auditel in October 2009, to analyse our expenditure and identify areas of saving that we could make in our communications, waste disposal management, stationery and cleaning supplies.

We always aimed to review and address our cost base and admittedly delayed in engaging David, believing that we could do it ourselves. We have been thrilled that we made the decision to use his services. In all the areas he has been engaged in, he has successfully identified and made annual cost savings for our business totalling significant savings.

We have found David to be approachable, polite, efficient and professional throughout. He was quick to identify and understand the priorities and needs of our business and to work cooperatively with us in a successful working partnership. He continues to review, monitor, manage and report regularly to us upon these ongoing projects on our behalf, leaving us free to get on with the day to day running of our business.

We have been delighted with the service we have received from David Milnes on behalf of Auditel, and would recommend that other companies do not hesitate in engaging his services.

Yours faithfully,

Lou Squires
Managing Director



Winner 2008
Best Care
Employer

A family business that cares