

WGB 7 April 2009

Ron Daniels Fitness 4U PO Box 7 Indooroopilly QLD 4068

Dear Ron

REFERENCE FROM WHK HORWATH

Our Corporate Finance team was looking to get back into shape and have some social interaction with other divisions of WHK Horwath. They decided that 'Fitness 4 U', would help facilitate these goals in a fun and interactive way.

Ron was able to organise a convenient time and place and supplied all the necessary equipment, which meant minimal disruptions to work.

WHK Horwath would have no hesitation in using Ron and 'Fitness 4 U' again, because of the positive feedback we received from our staff about the programme and also for their value for money.

Yours sincerely WHK Horwath

WILL BURGE ADVISOR

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