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8th August, 1994

**TO WHOM IT MAY CONCERN**

AVAR & Co. is not just a firm of Chartered Accountants and Registered Auditors - they are more of our partners working with us to develop our business for the future.

Needless to say, Ashok and his colleagues are extremely competent as accountants and auditors. They have looked after our accounting needs for a number of years and we have been delighted with their professional approach and conscientious work. We have trust and confidence in their knowledge and experience.

We found AVAR & Co. very willing to support our business at times of our need - irrespective of the financial benefit to them. From our experience we believe, that they are a Company interested in the long term development of their Clients as opposed to making "quick bucks" in the short term.

The staff at AVAR is extremely pleasant and a joy to work with. They have a particular knack of making people comfortable and relaxed and I have no hesitation in recommending AVAR & Co. as your business partners.

Yours sincerely,

Raj Gupta  
General Manager  
Abexim Limited