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To whom it may concern

Our Ref: 05/05

08 August 2006

Dear Sir / Madam

ADVANCE XTRA LTD

We engaged Advance Xtra in August 2003 to telemarket for new clients. Prior to this we had been using the services of another telemarketing company that charged us at hourly rates based on time spent by them, which we found rather expensive and not particularly cost effective.

The charging structure of Advance Xtra is a great improvement and we are finding it more cost effective. Our last batch of twelve appointments, up to and including 2 August 2006, has resulted in:

- six new clients that signed up immediately with projected recurring annual fees in the region of £10000
- six with a decision pending, some of which are likely to result in appointments, with projected recurring annual fees in the region of £27000
- no unsuccessful appointments

Advance Xtra have provided a professional and personal service throughout, so have no hesitation in recommending them to you.

Yours faithfully

A handwritten signature in blue ink, appearing to read "M S Toghill", is written over a horizontal line.

MALCOLM S TOGHILL

Directors: M S Toghill FCA M G Cottingham AFA Y P Diomedou ACA
Consultants: J P James FCA S T Underdown **Managers:** R I King ACCA T A Durrant FCCA

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