

Our Ref: GAM/LJ/L5978

21st March 2011

Mr D Oliver C A Tax Solutions Limited 11a Goose Green Altrincham Cheshire WA14 1DW

Dear David

First let me thank you and the team at CA Tax Solutions (CATAX) for the excellent work on our properties to-date. Also find the testimonial below in relation to the work carried out by you and your team on my/our commercial property portfolio.

Having decided to investigate the potential benefits of capital allowances within our commercial property estate, I was referred to David Oliver at CATAX. From our initial meeting in November 2009, it was clear that the CATAX team possessed extensive specialist knowledge of this complex area of tax legislation. We trialled their service on two of the properties within our portfolio; CATAX worked in harmony with our accountant, tax advisor and solicitor to ensure that we optimized our potential benefits. This piece of work has, and is delivering us significant financial benefits/savings.

CATAX are now working across our entire property portfolio and are retained as our capital allowance partner. We would have no hesitation in recommending their service to our network of commercial property owners.

Yours sincerely, for MORSON GROUP PLC





