

Attention of Shaun Marsden
CATAX Solutions Ltd
11a Goose Green
Altrincham
Cheshire
WA14 1DW

Our Ref RH/CATAX

11 February 2011

Dear Shaun

I am delighted to be able to give you a reference in relation to our experiences working with you and the CATAX team.

As a partner in the HW Bedford office and a former Director within HW Flitwick Limited I have dealt with you on two fronts.

We started working with you through the Bedford office around September time.

You have worked with a few clients for Bedford, the biggest one, is a property investment businessman who has many companies, and total properties around £30m. You are also dealing with another slightly smaller property investment client with properties exceeding £10m.

Both clients have signed your engagement instructions, and you have undertaken some of the surveys on their properties. Both clients have been pleased with your approach.

On one of the larger clients companies, CATAX have completed the full survey, it has been submitted to the Revenue, approved and the prior year tax reclaim has been received by the client.

This is the only case to date which has completed the whole cycle, and on that case the refund was agreed and repaid by the Revenue. The client was well satisfied with the level of service provided by CATAX, the surveys undertaken on the properties by the CATAX team, and the timely delivery of the service.

We now have four more surveys which have been completed and are about to be submitted to the Revenue, and all of these have also been delivered within the timings you provided.

You are also dealing with a few smaller clients, who have all found CATAX to be professional in their attitude, delivering the service they have promised, within the time they have promised.

In the Flitwick office, CATAX have been appointed in relation to a Hotel Group. This again is a large group, with 8 or 9 properties with a total property value in excess of £25m. The clients have received initial estimates of possible allowances which could be claimed. CATAX have now been appointed to undertake the surveys. CATAX have been very flexible in relation to when the surveys can take place, and in relation to the structure of fees for their services.

www.hwca.com

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Although we have only had a working relationship with yourself and CATAX for around six months, we are well satisfied, as are our clients, with the level and quality of service being provided.

I have no problem with providing this reference, as I'm sure, based on the service level provided to our clients, that you and the CATAX team will provide a good professional service to any client.

Regards

Roger Hammond
Partner – HW Bedford Office.
Chartered Accountants

Encs.