

11 February 2004

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Dandenong Hospital
Southern Health
Att: Leigh Norton
PO Box 478
Dandenong VIC 3175

Dear Sir,

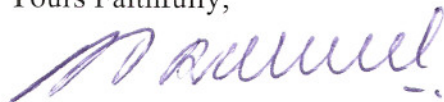
*Re: Mrs Lynette Croll
2 Flett Street
Bunyip VIC 3815*

We wish to advise that we act as Accountants and Business Advisers for Mrs Croll.

Mrs Croll is responsible for preparing the books of accounts in relation to her annual Income Tax Return and Quarterly Business Activity Statements. The information provided by Mrs Croll is comprehensive and conforms with general accounting procedures. Any additional information required by our firm has always been attended to by Mrs Croll on a timely basis.

Mrs Croll is a delight to work with and if you require any further information or discussion please do not hesitate to contact our office.

Yours Faithfully,



Neil A. Robertson B.Bus, CA