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16 August 2011

Dear Sirs

**HLBI QUALITY ASSURANCE REVIEW**

This letter is to advise you that the HLBI Quality Assurance Review of your firm's audit practice conducted on 4 and 5 October 2010 has been completed, and that the grading given to your firm as a result of that review is Level 1.

As noted in the "HLBI Quality Assurance Review Policy & General Procedures", a Level 1 grading means that the review raised no adverse issues, other than minor issues and membership continues without conditions.

We thank you for participating in this important quality control aspect of membership of HLBI.

This information is given to you in confidence and should not be communicated to any person outside HLBI, without the prior consent of the HLBI Executive Office.

Yours faithfully



Robert Tautges  
Chief Executive