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To Whom It May Concern,

We confirm that we have used the services of Oliver Lupton of Forecourt Bureau of Ireland and found Mr. Lupton to be highly professional, knowledgeable and efficient in his dealings with this firm.

Dated this 15th October 2004

Doyle Signed: Terry Malcomson Law

PARTNERS Raymond Bradley M.A., LL.B., M.C.I. (Arb) Frank Lanigan B.A. Mod., F.C.I. (Arb) ASSOCIATE SOLICITORS Margaret McGinley B.A., LL.B. Terry Doyle B.C.L. Lorraine Nolan B.C.L., LL.M. Sandra Cusack B.B.S. ASSOCIATE SOLICITORS. Greg Nolan B.A., LL.B. Alice Scollan LL.B., LL.M. Fidelma Barry Dip. L.S. CARLOW OFFICE: Court Place, Carlow, Ireland T: +353 (0) 59 913 1745 F: +353 (0) 59 914 3695 DX: 18 005 Carlow

