



RUSSELL SMITH

Chartered Accountants

13th November 2012

Paul Davison
Eaves & Co

Dear Paul

We are a fast growing firm of chartered accountants who are proactive and have a reputation for exceptional client service.

Our clients regularly need tax planning advice from us and sometimes they need tax planning help from a specific tax specialist.

I have now referred you a number of pieces of work and clients and have been delighted with the results.

You leave no stone unturned and the one thing that I have come to expect from your output is reliability, solid advice and a detailed technical background which is really useful when speaking to clients.

I have no hesitation in using you for my client's future needs and am happy to recommend you to other financial advisors who may need to use you.

Yours sincerely

Russell Smith ACA
Director