

To whom it may concern

8 February 2005

Re: Andrews Denford and Boyd

Here at IDC UK we have used the services of Andrews, Denford and Boyd for a number of years and have always found them to be highly professional. We have always been very pleased with the work undertaken by them and would add that everyone we've dealt with within their organisation has always been a pleasure to work with.

We would certainly be keen to work with them again in the future as and when the situation arises.

Yours faithfully



SHIRLEY HORROCKS
Director of HR & Services – IDC UK Limited