

Russell James & Co

4 June 2007

To Whom It May Concern:

**MILBORROW INVESTMENTS CLOSE CORPORATION
REGISTRATION NUMBER: 2000/039896/23**

Dear Sir/Madam

We are the auditors of the aforementioned corporation and as such have been asked by the member to confirm the following in respect of the broad based black empowerment status of the corporation.

Milborrow Investments Close Corporation has a turnover of less than 5 million rand per year and as such is regarded in terms of paragraph 4.1 of the "Broad Based Black Economic Empowerment Codes of Good Practice" published in the government gazette on the 9th February 2007 no. 29617, to be an Exempted Micro Enterprise, and as such is deemed to have a B-BBEE Status of "Level Four Contributor" having B-BBEE procurement recognition of 100% in terms of paragraph 6.3 of the same document.

Should you have any queries regarding the contents of this letter please do not hesitate the writer.

Yours faithfully,


RUSSELL JAMES

21 The Brooms, Mulbarton 2059 • PO Box 861 Glenvista 2058
Tel: (011) 682 2650 • Fax: (011) 682 3801 • E-mail: jhb.office@pro-fin.co.za

Russell James and Company Inc.
Registration No. 1997/003350/21 • Practice No. 962422

Directors: R.M. James B.Acc CA (SA) A.M. Holmes (Hons) B.Compt CA (SA) C. Maritz (Hons) B.Compt CA (SA)
N.G.K. Vinay CA (SA) F.Dip Tax Law