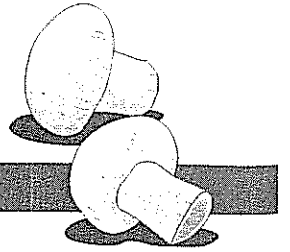


Emerald Village Mushroom Growers Ltd.

AIRGLOONEY, TUAM, CO. GALWAY



Telephone: (093) 25211

*Accounts payable to:
3 Loughatalia Avenue,
Renmore,
Galway City,
Tel: (091) 751337*

To:

Whom it concerns.

Cleary Callanan, have represented our company on two separate occasions over the past few years. They have provided an excellent service and we would recommend them for any similar work. It is good to have a professional service like this in times of loss.

Paul Keating

A handwritten signature in black ink, appearing to read 'Paul Keating'. The signature is fluid and cursive, with a long horizontal stroke at the end.