



5 September 2007

TO WHOM IT MAY CONCERN

RE: ATLANTIC UMBRELLA COMPANY LIMITED
ATLANTIC UMBRELLA SERVICES LIMITED
ATLANTIC LIFEGUARD LIMITED

Further to a request made by our client we would confirm the following:

The company is in compliance with the application of its payroll system and is paying over all relevant PAYE/NIC contributions each month by the due date.

This information has been confirmed during our audit of the company's accounts for the year ended 31 March 2007. We have also confirmed that the company has made the correct payroll returns for the year ended 5 April 2007.

We would also confirm that the company has stringent expense control with regard to contractor/employee reclaims in respect of expenses incurred wholly, exclusively and necessarily in respect of their business duties.

The statement given above has been provided specifically for the purposes of giving assurance to prospective employees of the company.


COLLARDS