

Harold Sztainbok & Co Pty Ltd

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Registered Tax Agents, Management and Business Consultants

29 March 2007

To Whom It May Concern

RE: MARCUS DOILLE

Dear Sir/Madam

Please be advised that our firm has represented Mr Marcus Doille for a period of at least five years. During this time Mr Doille was the General Manager of Aged Foot Care Pty Ltd and its subsidiary company Alignafoot Pty Ltd. The company was owned by the James Family and Mr Doille's role was of an employee, although he always seemed to take on more responsibility than what is usually required by an employee. Marcus was deeply committed to the success of the company and strived to ensure the James family achieved a maximum return on their investment. Mr Doille's commitment to the company can be seen by a loan of some \$152,000 which he made to the company over a period of time.

Marcus is recorded as an unsecured creditor of the former Aged Foot Care company and from a review of the liquidators report would appear extremely unlikely to receive back any funds.

The liquidators report makes no mention of any fraudulent actions of the directors and we as former accountants do believe this to be the case.

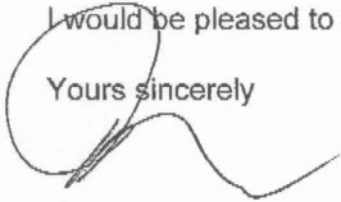
The company also appointed a qualified accountant to prepare the books of the company. Prior to Mr Doille's resignation he informed us that he believed the company could trade out of it's financial difficulties and ensure his personal debt and those of the creditors be repaid over a period of time.

On a personal level I have found Mr Doille to be professional and extremely committed to achieving the goals he sets himself.

Our firm has no hesitation in providing a reference for Marcus and to this day remains a client of our firm with an excellent personal credit rating.

I would be pleased to discuss any issues further if required.

Yours sincerely

**KENNETH WALLACE CPA**