



7 October 2009

To Whom It May Concern:

Kimberley Industries recently commissioned Expense Reduction Analysts to conduct a review of our Professional Accounting Services category. Having been with our current supplier organisation for many years, we decided to benchmark their skills, services and costs against other Accounting firms.

Although in the end we decided to stay with our incumbent supplier, we were delighted with the outcome which has saved Kimberley Industries 35% on last year's spend and given us a fixed price, rather than open ended charge. This is a big win for us. We thank Cindy and Will Singer of Expense Reduction Analysts for the professional and responsive way in which they met our Company's needs.

I would recommend that any organisation that has a need to review their Professional Accounting Services consider using ERA's services.

Yours faithfully,

Nigel Parker  
Finance Manager  
Kimberley Industries