



**BURNHAM
BUSINESS
ASSOCIATES**
Creating Positive Change

Mr David Reynolds
331 City Road
London
EC1V 1LJ

21st October 2000

Dear Mr Reynolds

RE: Mr Lloyd Sewell

I am just writing to confirm that I have known Lloyd Sewell since 1994 as we were both members of the Thames Valley Small Business Club and later served on the committee as Chairman and treasurer respectively until 1997.

I can also confirm that Lloyd was in the process of developing the idea of a multi media business training centre in 1995 and was indeed talking with people from West London TEC over a period of time with a view to introducing the service at their Centre in Hounslow.

On visiting the new multi media centre that was established in Hounslow I assumed that Lloyd's idea and proposals had come to fruition but realised on telephoning him that he had actually been sidelined.

I trust this information is helpful to you but if you wish to have further information please feel free to call me.

Yours sincerely

Zahir Haque

Equity Funding - Interim Management - Performance Coaching

MULTITECH HOUSE, 7 THURSTON ROAD, SLOUGH, BERKS SL1 3JW
TEL: 01753 577439 FAX: 01753 670678 Email:mycoach@onet.co.uk

Peter Upton

CHARTERED ACCOUNTANT
CHARTERED TAX ADVISER

JHP UPTON FCA ATII P.O. BOX 792
MAIDENHEAD BERKSHIRE SL8 1FR
TELEPHONE MAIDENHEAD (01628) 781838

My ref: C25

8 November 2000

David Reynolds, Esq.,
Bhagwan Deen & Co.,
331 City Road,
London EC1V 1LJ

Dear Sir,

Centre for Business Excellence Limited
B.L. Sewell Esq.

I have been asked by the above to write to you in connection with my knowledge of the business.

I have known Mr Sewell for six or seven years and the company was formed in 1996.

I was asked to assist in the preparation of a business plan for the company. Obviously my part in this was to advise on the financial aspects of the plan. At the time it seemed to me that the business was a viable one and offered the possibility of expansion due to the fact that the offering was in an expanding sector of the market.

Mr Sewell has kept me informed of the progress of the enterprise from time to time and it is disappointing to note that it is still not profitable.

Hopefully this is the information that you require but if you need anything further please do not hesitate to contact me.

Yours faithfully,

