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Registered Tax Practitioners: D8FB535  
SAICA No. 00013931  
Partners: LJ Wood CA (SA)  
Trading as Lucro Auditing  
IRBA No. 954942

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**TO WHOM IT MAY CONCERN**

**ENTITY REGISTERED NAME:** ChangeAbility Training (Pty) Ltd  
**TRADING AS:** ChangeAbility Training (Pty) Ltd  
**REGISTRATION NUMBER:** 2006/024272/07  
**VAT NUMBER:** 4890235478  
**TYPE OF ENTITY:** Company  
**COMPANY REGISTERED ADDRESS & PROVINCE:** Suite 2, 2 Hood Avenue  
Rosebank, Gauteng SA  
**dti REFERENCE NUMBER:** BEE7610268

We confirm that we are the duly appointed auditors of the above-mentioned business entity.

We hereby confirm that the annual turnover of the above-mentioned entity was less than or equal to R5,000,000-00 (Five Million Rand) for the period ended June 2011.

We also confirm that the company has a black shareholding as follows:

Total Black Shareholding: 0 %  
Total Black Female Shareholding: 0 %

The entity is a Value-Adding supplier in terms of the dti Codes of Good Practice.

The entity is a Level Four (4) Contributor, and has 100% B-BBEE procurement recognition.

Yours Faithfully,

  
**LJ Wood**  
**LUCRO AUDITING**  
**Chartered Accounts (SA)**  
**Registered Auditor**

Date of Issue: 1 June 2011  
Expiry Date: 30 June 2012