

HEAT EXCHANGER SERVICES LTD

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23 September, 2009

Dear Gayle:

I am concerned about the company finance situation.

Please note the company will not pay any personal expenses for either of the directors by any method from September 2009, the only payment made will be their salary.

Any money spent on the company credit card for personal use etc must be deducted from director's salary at the end of the month before they get paid.

Please also note that all payments made from the company bank accounts will need to be checked and signed by me before you are authorised to pay it as James is on holiday at the moment.

When James returns to work, all payments will need to be signed by both directors.

This new system put in place will not affect your ability to do your job or affect your responsibility.

A copy of this letter will be sent to Trevor Quirk as our company solicitor.

If you have any problems with this request, please reply in writing to me.

Regards

Julian D Parbery

Julian Parbery

Managing Director

I WAS CONCERNED OVERSEAS SUPPLIERS WERE NOT GETTING PAID BUT JAMES + JANNINE WERE TAKING LARGE AMOUNTS OF MONEY OUT OF THE COMPANY.