

HEYDARY HAMILTON^{PC}

Barristers, Solicitors & Trade-mark Agents

December 5, 2007

To Whom it May Concern:

Re: Tavana & Co.

Our law firm of thirty lawyers and staff has for several years referred our clients to Tavana & Co. for accounting assistance and tax planning advice in connection with business deals in which our clients are engaged. Mr. Tavana is able to draw on decades of experience as an accountant and advisor to businesses, and this shows in the competent advice and efficient service that he provides our clients. We highly recommend Tavana & Co. to any company which seeks excellent service and creative solutions to difficult problems.

Yours truly,

HEYDARY HAMILTON PROFESSIONAL CORPORATION

Per
Javad Heydary
Managing Director