

S. McNaughton
Professional Accountant (SA)



6 May 2011


To whom it may concern

Udom Thai Spa CC 2008/089946/23

In my professional capacity as accounting officer of the abovementioned Close Corporation, I hereby confirm that the annual turnover of the said Close Corporation was less than R5 million for the financial year ended 28 February 2011. Therefore the Close Corporation classified as an exempt Micro Enterprise and qualifies for automatic level 4 certification.

If you require any further information, please do not hesitate to contact me.

Yours faithfully


S. McNaughton
SAIPA

20 Reitz Street
Meyerton
1960
P.O. Box 355
Henley On Klip
1962
Tel: (016)362-4044
Fax: (016)362-1922
mcnaughton@xnet.co.za