

Concrete Reinforcing Limited



20 September 2007

To Whom it May Concern

Dear Sir / Madam

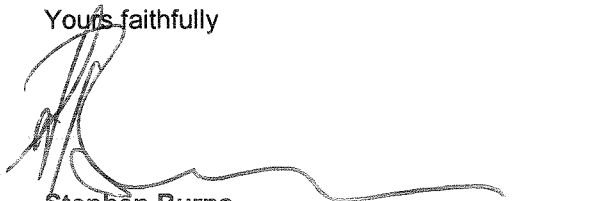
Re: Pacific Invoice Finance

Pacific Invoice Finance has provided Concrete Reinforcing Ltd with a Sales-Linked finance facility which has given us the ability to really drive our business forward without worrying about working capital. The facility enables us to run our own sales ledger and maintain direct contact with our customers.

I cannot imagine any other source of finance that would have kept pace with our growth whilst leaving us in control of our business.

I would have no hesitation recommending Pacific Invoice Finance to any business but particularly when that business is experiencing strong sales growth and would be happy to provide verbal confirmation to any third party.

Yours faithfully



Stephen Burns
Director
021 393 636