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To Whom It May Concern:

**REVIEW OF THE "REPORT ON THE REVIEW OF THE
Final Draft Business Plan for the Development of a Drakensberg Cable Car" by Jonathan Newman of
Newman Accounting and Tax Services**

I have reviewed the 18 page report referred to above prepared by Jonathan Newman of Newman Accounting and Tax Services dated 31 December 2013 and which is attached.

The report refers to certain financial information relevant to the feasibility and sustainability of a proposed Drakensberg Cable Car as contained in the "Final Draft Business Plan for the Development of a Drakensberg Cable Car" prepared by Graham Muller Associates and dated October 2013.

Based on my review, nothing has come to my attention that causes me to believe that the Report by Jonathan Newman, is not logical and does not address some of the financial concerns with the original Draft Business Plan of Graham Muller Associates.

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31 December 2013

Pietermaritzburg