D.R. TIGHE & COMPANY PTY LTD

A.B.N: 88 007 082 331

ACCOUNTANTS & TAX AGENTS

26th June 2014

Re: Trading Terms

Please be advised of our trading terms.

1. Payment

Payment is requested within 7 days of the invoice.

2. Statement Fees

Outstanding accounts (more than 30 days overdue) will be forwarded a monthly statement and these accounts will incur a monthly statement fee of \$11.

3. Interest

Interest will be charged on all accounts that are more than 30 days overdue. The interest rate will be the current penalty rate as prescribed by the Penalty Interest Rate Act and interest will accrue pursuant to Section 66 (2) of the Supreme Court Act.

By engaging this company to do your taxation return and any other financial matters you are acknowledging that you have read and understood the above and you agree to the trading terms outlined above.

Yours faithfully

DRTIGHE & COMPANY PTY LTD

DRTIGHE