

22 July 2011

Marcus Beveridge  
Principal  
Queen City Law  
**AUCKLAND**

Dear Sir

#### **CLIENT TESTIMONIAL FOR QUEEN CITY LAW**

William Buck (NZ) Limited (previously O'Halloran HMT) is a Chartered Accountancy practice who has had the pleasure over the last seven years of carrying on our business in offices adjacent to Queen City Law.

We have been able to recommend clients to Queen City Law (from whom we have had invariably very positive feedback) and also have had referrals from Queen City to our practice which has resulted in a collegial atmosphere between our two firms.

William Buck (NZ) Limited has been most pleased with the professional and courteous way in which a number of our client's cases have been handled by Queen City Law.

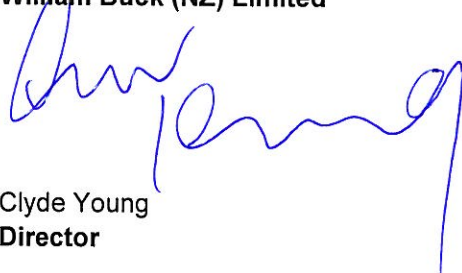
We have been able to refer clients from a broad spectrum of our client base to Queen City Law and these clients have reported back to us that they are very happy with the outcomes achieved.

The firm's lawyers provide excellent strategic advice and are considered to be NZ leaders in some of their respective areas of expertise. The firm provides well structured advice in a very efficient manner and is often also able to focus on providing value added advice which is extremely significant to law firm clients.

We have observed that the firm has an excellent network and enjoys close rapport with contacts ranging from Cabinet Ministers to a number of New Zealand's foremost business leaders.

We hope to continue our relationship into the future.

Yours sincerely  
**William Buck (NZ) Limited**



Clyde Young  
**Director**

**Sydney  
Melbourne  
Brisbane  
Perth  
Adelaide  
Auckland**