

[OFFICIAL LETTERHEAD]

TO WHOM IT MAY CONCERN

[DATE]

Dear Sirs,

RE: [NAME OF BENEFICIAL OWNER]

We have pleasure in confirming that the above named person has been a client of ours for [X] years and that he has always conducted his business with us in a reputable manner. We therefore have no problem in recommending him to you as a person of good character and financial standing who is good for the purposes of your enquiry.

We trust that this information will be sufficient for your purposes.

Yours faithfully,

[Signed by Bank Manager, Lawyer or Accountant]