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Dear Stephen

Mteq were retained after carrying out a P4i study to review and revise the Head Office accounting function at Esporta with the objective of delivering substantial cost savings through implementing process change. Accuracy and efficiency were to be improved and the finance department resource level and structure needed to be aligned with these goals.

Whilst several internal initiatives had already been identified little traction had been gained and the various projects had not been viewed as part of the overall solution, but were being progressed in isolation.

Mteq's involvement successfully created an overall integrated programme and mapped this to a revised finance resource structure which was supported by all relevant management. The agreed timetable was then monitored and delivered allowing the new structure to be implemented.

As a result full year cost savings have been delivered with an ROI in excess of 600% and in a timescale that would not have been achieved without your involvement.

Yours sincerely



John Cleland
Chief Executive Officer