

Mr. John Lloyd

3 South Place,
Marlow,
Bucks,
SL7 1PY

Wignall Street
Lawford
Manningtree
Essex
CO11 2JL

Thursday 26th April 2007

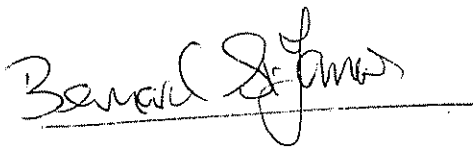
Dear John,

Here are the hearing aids to return to Siemens and Starkey for credit. We are really sorry that it still didn't work out after all your efforts.

We will eventually get to the bottom of why they didn't help the tinnitus and I will let you know.

Thanks again for your 1st class help – We would happily recommend your company to anyone

Best regards,

A handwritten signature in cursive script that reads "Bernard St. James". The signature is written in black ink and is positioned above a horizontal line.

Bernard & Wendy St.James.