

Direct: +44 20 3124 6395 Mobile: 44 7508 054 909 david.freestone@willis.com Website: www.willis.com

Mr J Messore Innovation Ilp 1 Victoria Square Birmingham B1 1BD

1 February 2011

To whom it may concern

Lexis Nexis Best Tax Consultancy Team Innovation Professional Services Ilp (Innovation) and Car Fuel Optimiser

For the last three years we have been working closely with the Innovation Tax Consultancy Team, on one of their innovative products called Car Fuel Optimiser, from which our employees benefit.

It is a simple way of delivering both Tax and NIC savings for our staff at source, in respect of their business mileage, whilst saving Willis Employer NIC at source. This also included Innovation back filling savings through application tax IP they developed.

Innovation produced employee communications and developed payroll processes with 100% take-up and buyin from staff including simple on-going administration. There is no incremental work as employees claiming back business mileage through expenses enter exactly the same details now as they did before.

The success of the project has been due to the excellent client service and detailed tax knowledge and skills provided by the Innovation Team.

As well as the above cost management solution, the Innovation Team has been proactive in brining other tax and pensions ideas, demonstrating "outside the box" thinking, whilst maintaining professional and ethical standards.

I would have no hesitation in recommending Innovation to other companies who are looking for a Tax Team to solve their problems and deliver cost saving solutions in an employee and company friendly manner.

Yours faithfully

David Freestone Programme Director - Willis International

Willis Limited The Willis Building 51 Lime Street, London EC3M 7DQ United Kingdom