



INVESTOR IN PEOPLE

8th September 2004

Re: Joshi Software Consultants

To Whom It May Concern

This is to confirm that Joshi Software Consultants Pty Ltd (JSC) has over a number of years successfully performed work for McPhee Transport in the area of programming for our Symbol scanners.

The nature of the programming originated around the ability to track high value consignments through our distribution system. In more recent years JSC have written the software for the scanners that we distributed to all our fleet to track and trace all consignments.

The work completed has always been on time and within budget and Dev Joshi has, without exception, always made himself available at all times.

Dev Joshi's knowledge and skills have been invaluable to the development of our Track and Trace systems and I have had no hesitation in recommending JSC to other companies.

Yours Faithfully

A handwritten signature in black ink that reads 'M. Ratcliffe'.

Mark Ratcliffe
National IT Manager McPhee Transport