

11/03/2008

## To Whom It May Concern.

Re. Due Diligence on the accounts and books of S.F.O.D.A (SACRIFICE FAMILIES AND ORPHANS DEVELOPMENT ASSOCIATION).

This letter serves to confirm the following:

1. Together with our financial controller I have examined the books for SFODA for 2007 and 2008 to date.
2. As these are all in khmer I asked our financial controller to check all the invoices paid against donations received and do a Due Diligence on the books in general
3. All the records are currently manual but are very neatly kept in hard copy bound volumes with a summary on their computer.

The new accountant recently appointed at SFODA has made a huge difference in the presentation of the accounts and our financial controller has given her some training in this regard also.

4. Thus we are able to confirm that all donations received in these periods have been accounted for with full receipts and satisfactory explanations in the books.

5. Should any potential donor, either in Cambodia or overseas wish to verify this Due Diligence statement we can be contacted at the address on this letterhead.



**Yun Soheat**

**Financial Controller**



**Jeffrey J. Whittaker C.O.O**

**FCII FLIA**

**FITD**

**Chartered Insurer.**