

15 October 2013

To Whom It May Concern

**Mikal Nielsen**



---

CHARTERED   
ACCOUNTANTS

As a convener of the Auckland Business Development Specialist Group I strongly endorse the skill of Mikal Nielsen. He presented to our group three years ago. I was personally so impressed with his fresh and innovative approach I enrolled, together with several others, in his programme. Mikal's approach to being aware has greatly benefited me and many of my clients.

I would recommend Mikal as a key speaker to any group serious about improving their business skills.

Yours faithfully  
**Bullôt & Rankine Ltd**

A handwritten signature in blue ink, appearing to read 'Bruce Rankine', is written over a light blue horizontal line.

**Bruce Rankine**  
Email: [bruce@b-r.co.nz](mailto:bruce@b-r.co.nz)