

24 January 2012



**CONFIDENTIAL**

Atesh Bhej  
BIZ Solutions Limited  
Chartered Accountants  
PO Box 55088  
Mission Bay  
Auckland 1744

Dear Atesh

**PRACTICE REVIEW REF:**

The Practice Review Unit of the New Zealand Institute of Chartered Accountants has completed a review of your practice. The findings from this review have previously been reported to you. These findings, and your comments thereon, have been considered and we advise that your next review is due five years from your original review appointment date of 12 September 2011, unless exceptional circumstances arise. No further report will be issued.

*Important disclaimer – Practice review consists of an examination of certain files and procedures only. It is not a comprehensive review of all facets of the practice in question. Our findings are limited by the extent of the material examined and are provided solely for the purposes of NZICA's practice review process. They should not be relied on for any other purpose. NZICA does not accept any liability (including on account of negligence) to any person in relation to the practice review process.*

