Guardian
ACCOUNTANCY SERVICES

Accountants & Business Advisors
(Incorporating Cunningham & Co.)

41 High Street
Sandbach
Cheshire
CW11 1AL

To Whom It May Concern

My name is Peter Firman and I am a ~~partner~~/director of the above Company.

I confirm that Peter Heath of New Close Fields Bungalow, Cheadle, who is a sole trader and trades under the name of PJH Plumbing and Heating, is a client of ours. We have prepared his accounts and dealt with his personal taxation since he commenced as a sole trader in 2013.

I can confirm that his income, over that period, has been solely derived from his activities as a plumbing and heating engineer and that he has received no income from agriculture or farming.

Signed.....

Dated.....22/8/19.....