



Seven-Up Bottling Company PLC

RC 1928

P.O. Box 134, Apapa-Lagos - Nigeria 247, Moshood Abiola Way, Ijora

Telephone: 5803420-9, Fax: No 5873712 Telex: 28852 28791 - SEVENUP NG.

Our Ref: SU/MD/P.1/04

8th December, 2004.

TESTIMONIAL

Despite the complexities that are inherent in any Strategic conversation, Tony continues to demonstrate his uncanny abilities in guiding us through a path that keeps these conversations simple and sensible. He achieves that by helping us to focus on a few set of drivers that are basic to our business and through which we can make a noticeable difference. Given the amount of research and publications that one is exposed to on the subject of Strategy, it is in a way reassuring when some one as experienced as Tony reminds us not to loose focus on the basics.

We have been very fortunate to have Tony advising us over the past few years.

Yours faithfully,

For: SEVEN-UP BOTTLING CO. PLC.,

MANAGING DIRECTOR