

Merry Christmas from Lay Associates Ltd

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The office will be closed at 3pm Thursday 23 December 2010 and will reopen at 8.30am Thursday 13 January 2011.

Remember GST for the October/November period is not due for payment until 15 January 2011.

Thank you for your support in 2010. See you in 2011.

From Mike, Andrew, Justine, Steve, Mary-Anne, Scott, Rhonda & Pauline x x



As 2010 draws to a close we can reflect on what can only be described as a challenging year for reasons that we all know.

There are however some positives to come out of 2010. The resilience displayed by businesses and their owners and their ability to adapt has been outstanding. Also the spirit of New Zealanders to help each other during difficult times has been a highlight.

Agriculture remains at the forefront in the New Zealand economy and with commodity prices still on the increase one would hope that there is a bright future ahead in the agricultural sector. This will have a positive effect on all business.

With this in mind I feel we can look ahead to 2011 with a positive frame of mind and look forward to the challenge it brings.

I would personally like to wish all our clients a very merry Christmas with family and friends and look forward to catching up in the New Year.

Mike Lay