

HITACHI

Hitachi Electronic Devices (S) Pte Ltd
25 International Business Park
#04-22/26 German Centre
Singapore 609916
ACRA Registration No. 197801277M

Stone Forest Accountserve Pte Ltd
18 Cross Street, #08-01
Marsh & McLennan Centre
Singapore 048423

February 29, 2008

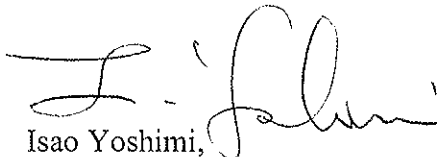
Attention: Ms Angie,

RE: APPRECIATION

Since we outsource the accounting and cash management function to you back in April 2002 till February 2008, your team had been providing us with high standard of support to meet requested timelines. We are very happy with your team standard of service. We would like to put on records our appreciation to the team who had been providing us with such good standard of quality and delicate services over these years.

We wish you and your team all the best in the future endeavour.

Yours truly,
HITACHI ELECTRONIC DEVICES (S) PTE LTD



Isao Yoshimi,
Director