

FLTC

FIRST LEARNING & TRAINING CENTRE

22 December 2004

CHARTERED ALLIANCE PTE. LTD.

192 Waterloo Street
#05-01 Skyline Building
Singapore 187966

Attention: Mr. Ng Pay Chye / Ms. Shirley Tan

Dear Sirs

I like to express our thanks and appreciation for the professional and friendly service that you have given to our organisation.

We are pleased that your firm is providing the corporate secretarial services to our company.

Yours sincerely,



Ismail Ibrahim
Chief Executive Officer
FIRST LEARNING & TRAINING CENTRE PTE. LTD.
(The preferred centre for Early Childhood Training)