

Date: 8th Dec 2004

Chartered Alliance
192 Waterloo Street
#05-01 Skyline Building
Singapore 187966

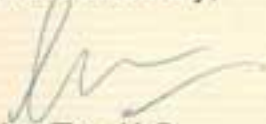
Dear Shirley & Jonathan,

Appreciation of Professional Services Rendered

Thank you for your excellent service and advice! You guys really took good care of all our incorporation needs. We will definitely recommend our clients and friends to engage your company's incorporation and secretarial services.

Keep up the good work!

Yours sincerely,



Lisa Tan K.C
Director