

Calsonic Compressor (Malaysia) Sdn. Bhd. (520124-W)

Date: 27 June 2005

TO WHOM IT MAY CONCERN

Dear Sir/ Madam,

Re: BCA SYSTEM SDN BHD.

With reference to the above, we are pleased to certify that we are engaging the services of **BCA System Sdn Bhd** to supply and maintain two (2) units of our Key Hand Punch and their Payroll System (Pay & Time Manager).

We find that their services are very good and speedy especially, in the case of emergency call due to unforeseen cases.

However, their prices can be cheaper if negotiated.

As the Payroll system is customized, it is advisable to sign a contract with them to save cost in the long run.

I would recommend his services to you and if you have any query, please do not hesitate to contact me.

Thank you.

Yours Sincerely,

Josh X eem

Assistant General Manager

Human Resources & Admin Dept.

URL: http://www.calsonicci.co.jp