


December 7, 2005

TO WHOM IT MAY CONCERN

It is with great pleasure that I am writing this letter of reference for Fusionworks, Inc. The implementation of Financial and Human Resources Modules of Microsoft Great Plains was completed in April 2005. We are very satisfied with the overall performance of the software and the service provided by the supporting team from Fusionworks.

Fusionworks is our prime business and technology advisor and has been engaged for developing our human resources and accounting system.

Sincerely,



Marlene Santiago
Comptroller