



PUBLIC ACCOUNTING CORPORATION

Certified Public Accountants, Singapore

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15 March 2010

RE:ACCOUNTANTS' REFERENCE LETTER-HEALY EDMOND AIDAN

This confirms that I am Healy Edmond Aidan's personal Accountant and that I have known him personally since 16 April 2008, and I consider him to be a good person of good character. To the best of my knowledge and belief, his business dealings in the industry in Singapore have always been reproach. He is a long-time well-respected business person conducting his own business as director of Healy's Consultant Pte Ltd. I am aware that the business has been conducted in a responsible and successful manner and I recommend him accordingly.

Yours Sincerely

A handwritten signature in black ink, appearing to read 'Jason Lew', written over a horizontal line.

Name: Jason Lew
CPA Singapore