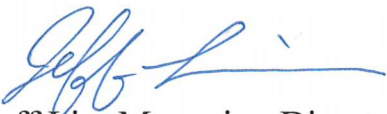


Business Recommendation Letter

To Whom It May Concern:

I am very pleased to recommend Universal Business And Corporate Services Centre to your flourishing company. Over the period of three years, I have been working directly with Mr. Saurabh Shah, CEO and his team, their internal audit service, company compliance consultant, and on company formation solutions in India. The services and output products of the company are of high quality and we in the company are very pleased to be working in such a fine business environment. Over the years of business with them, First Communications has been prompt in finishing projects and are professional in handling problems. I personally give my recommendation and I would employ them again if given the opportunity.

Sincerely,



Jeff Lin, Managing Director

GIGABYTE TECHNOLOGY (INDIA) PVT LTD

About GIGABYTE

GIGABYTE, headquartered in Taipei, Taiwan, is known as a global leading brand in the IT industry, with employees and business channels in almost every country. Founded in 1986, GIGABYTE started as a research and development team and has since taken the lead in the world's motherboard and graphics card markets. On top of Motherboards and Graphics cards, GIGABYTE further expanded its product portfolio to include PC Components, PC Peripherals, Laptops, Desktop PCs, Network Communications, Servers and Mobile Phones to serve each facet of the digital life in the home and office. Everyday GIGABYTE aims to "Upgrade Your Life" with innovative technology, exceptional quality, and unmatched customer service. Visit www.gigabyte.com for more information.

