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29th June 2011

Liew Yoke Min Angel Element Consultancy Sdn. Bhd. No.28B, Lorong Bayu Tinggi 1B/KS6 Taman Bayu Tinggi Klang, Selangor, 41200

Dear Mr. Liew,

Re: LETTER OF APPRECIATION – ISO CERTIFICATION

SDA

On behalf of all the employees of Ifactors Sdn. Bhd., I wish to express heartful thanks to Angel Element and our consultant, Mr. Liew for your guidance, support and cooperation during the ISO 9001 project period.

With your guidance and support, we had successfully certified by GlobalGROUP for ISO 9001.

Once again, we would like to express our gratitude and we would highly recommend your consultancy to our business partners and associates.

Thank you.

Yours sincerely,

Abu Bakar Sutan Taharudin Chief Executive Officer