

26th May 2003

To Whom It May Concern,

I have been asked to write in relation to the work carried out by Skyline International Limited on behalf of the Cynergy Group companies and our related business partners. To date the Skyline team have or are carrying out the following tasks for us:

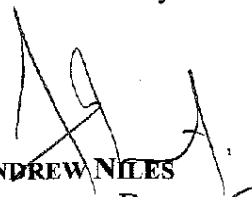
- (1) Design, installation and management of all group web related resources for the Hong Kong and Taiwanese markets;
- (2) Acquisition, installation and management of all internal company networking resources;
- (3) Installation and upkeep of company software on the external systems of our business partners; and
- (4) Acquisition and maintenance of all software for the internal Cynergy systems.

In all matters relating to the tasks listed above the Skyline team have worked to internal company standards and deadlines. They have at all times offered sound advice and remained flexible to internal company needs. Moreover, they have successfully delivered a product to us and the companies that we do business with that continues to allow us to be successful in tough markets.

I would happily recommend Skyline to another corporation and would be pleased to provide more detailed feedback to anyone considering to do business with them.

Kind regards.

Yours faithfully



ANDREW NILES
EXECUTIVE DIRECTOR

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