



ACL Services Ltd......

1550 Alberni Street
Vancouver, BC
Canada V6G 1A5
Web: www.acl.com

Tel: +1-604-669-4225
Fax: +1-604-669-3557
E-mail: info@acl.com

March 3, 2009

Mr. Nishith Seth, ACDA
ACL Certified Master Trainer
Seth Services Private Limited

ACL Certified Trainer

Dear Mr. Nishith Seth:

I am pleased to confirm that since September 2008, you have attained official status as an ACL Certified Master Trainer and, therefore, eligible to instruct all ACL Certified courses.

The Certified Master Trainer designation is valid for the duration of your employment with Seth Services and will automatically terminate and become invalid when you cease to be employed by Seth Services.

ACL may revoke a Certified Master Trainer's designation if the Certified Master Trainer is not providing Training Courses substantially in accordance with the Trainer Program or if ACL has reasonable grounds to believe that the quality of training being provided by the Certified Trainer is inadequate.

Sincerely,

ACL Services Ltd.

(s) *David Chiang*

David Chiang, CA.CIA, CMC, ACDA
Director, Professional Services
David_chiang@acl.com