

7 December 2005

Principal Consultant ATCEN Sdn Bhd Lot C-103A, Perdana Condo-Business Suites Jalan PJU 8/1, Damansara Perdana 47820 Petaling Jaya

Dear Mr Ken Ng,

APPRECIATION

Selecting a partner in realising our company's vision is always a tricky task. But ATCEN has made it easy for us by simply putting empathy and regards our issues as their own. Whether it is a short course or a long consultation work, ATCEN has always been able to demonstrate patience, sound knowledge, great creativity and invaluable recommendations.

The professional yet heart warming ATCEN team helps to tighten the rapport with our staff and we unconsciously regard you as one of us - making it no barrier in working together.

Congratulations on so many jobs well done.

Thank you.

Yours sincerely, EON BERHAD

HANIZA ROS NASARUDDIN

Manager, Customer Relations Strategy