



November 13, 2013

TO WHOM IT MAY CONCERN:

Reference for *1 Accounting & Consulting Services*

CEI Consulting Pte. Ltd. offers specialized technology solutions and high-end business consulting services to large enterprises on multiple continents.

Since 2009, *CEI Consulting Pte. Ltd.* has relied on Wei Ying and *1 Accounting & Consulting Services* during the setup of its Singapore operation and subsequent accounting and tax-related activities. Throughout this time we have received consistent guidance on strategic aspects, and detailed support on financial accounting and tax matters.

The *1 Accounting & Consulting Services* team has always worked very hard and knowledgeably with us during the preparation of accounts and taxes. They also provided us with valuable and reliable general financial and accounting guidance.

Due to the international nature of our business, this involved at times complex questions and knowledge of the implications for personal and U.S. tax and accounting requirements.

Wei Ying and her team have always been flexibly available, accommodating our needs even at "odd" times and situations. We are very pleased with the consistent high level of service we received from them.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Kastel".

Berthold F. Kastel, Director
CEI Consulting Pte. Ltd.
Registration: 201002251Z