

MARK WONG LEUNG
CERTIFIED PUBLIC ACCOUNTANT

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APRIL 15, 2010

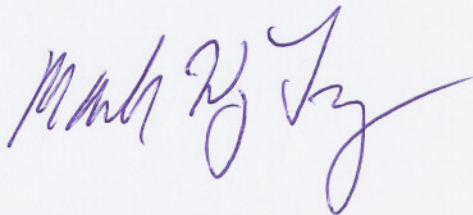
TO WHOM IT MAY CONCERN:

I hereby testify that Mr. Bennie Chu has been employed in my CPA office as a tax consultant for two consecutive tax seasons. Bennie has continuously been his aim to improve his professional ability. He is well-organized and attentive to detail. He is reliable and able to take on responsibility during his employment in this CPA office. I would also like to point out that Bennie has good interpersonal skills; he gets along well with both his colleague and my clients.

It is my pleasure to recommend him to any position for which he will apply or any further education he will continue.

Should you need more information about Bennie, please feel free to contact me between 9 am to 5 pm, Monday through Friday. I would be delighted to hear he has a brightly future.

Sincerely yours,



MARK WONG LEUNG, CPA

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