



FOUNTAINHEAD MFG. (PTE) LTD

171 Kampong Ampat
#03-13 K.A.Foodlink
Singapore 368330
Telephone: 62727040 Fax: 62705835
Co Regn No.: 197400554G

Your ref.

Our ref.

1st February 2008

Zephyr Consultancy Pte Ltd
23 Wholesales Centre
#01-178
Singapore 110023

Dear Constance,

RE : LETTER OF APPRECIATION

We have been engaging Zephyr 's accounting service for almost 2 years. We would like to take this opportunity to compliment their team for the excellent support given to us when the accounts was facing a back-log issue for about two financial periods and they are able to bring the accounts up to date with the help of our management team.

We are very satisfied with their services and the ability to help us when we are in need of help especially when our staff is handicapped with the usage of accounting software. Your support has been very helpful indeed.

We will definitely not hesitating in recommending small & medium sized companies to engage in your service.

A big thank you to Zephyr and do keep up the good work!

Yours faithfully,

FOUNTAINHEAD MFG (PTE) LTD

171 KAMPONG AMPAT #03-13

K. A. FOODLINK

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TEL : 2727040 FAX : 2705835

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GLADYS TAN
MANAGING DIRECTOR
FOUNTAINHEAD MFG. PTE LTD