CONFIRMATION LETTER FOR CAPITAL ACCOUNT

Date:	
To: Huanan Commercial Bank Ltd	
Ho Chi Minh City Branch	
Dear Sirs	
Our account name:	
Our account number:	with your bank

We hereby confirm that our capital account (as required to be established under the foreign investment laws and regulations) is established with Huanan Commercial Bank Ltd. Hochiming city Branch (the "Bank"). We acknowledge that under the current laws and regulations, we are not allowed to establish more than one capital account for our company and we confirm that we have not established any other capital account with any other bank.

Fax number:

We hereby confirm that we are fully responsible for, and undertake to comply fully with all the regulations of State Bank of Vietnam on the management of the capital account including:

- (1) Inward remittances to the account:
- (2) Total amount as well as balance of investment capital in the capital account;
- (3) Sending report to the State Bank of Vietnam and responding to all queries by the State Bank of Vietnam (if necessary).

We confirm and agree that we will indemnify the Bank and hold the Bank harmless for any loss or damage that the Bank may incur as a result of the Bank opening and maintaining our capital account at our request.

Your faithfully,

Telephone number

General Director