

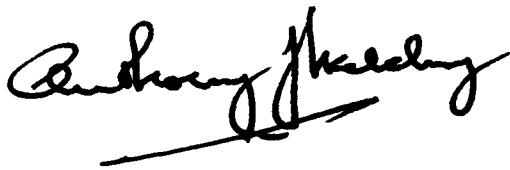
4 March 2010

TO WHOM IT MAY CONCERN

In 2000-2001 Mr. Jim Grebey worked with our group in Singapore and Malaysia, during which time he met with numerous capital investors to help raise funds for Leapfrog Smart Products, Inc. of Orlando, Florida, USA. During this time, Mr. Grebey also worked closely with several of our startup businesses in Kuala Lumpur and Singapore. Mr. Grebey is a professional who was able to understand and explain the technology as well as identify the business potential for our clients.

Please accept this letter as a recommendation for Mr. Grebey.

Yours faithfully
PKF (AF 0911)



Anthony J. Skelchy
Sr. Partner