

Issue Date: June 22, 2006

Relieving Date: June 22, 2006

TO WHOM SO EVER IT MAY CONCERN

This is to certify that Mr. Sumeet Garg has worked with Second Foundation (I) 1 Ltd. from May 27, 2005 to June 22, 2006 as a Consultant.

We wish him luck in all his future endeavors.

For Second Foundation (I) Pvt. Ltd.

Manish Verma

Center Head/VP (Delivery)